Nova Scotia

Report of the Formula Review Committee

October, 1985

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Formula Review Committee

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The Honourable T. R. B. Donahoe
Minister of Education
Province of Nova Scotia
Halifax, Nova Scotia
B3J 2S9

Dear Mr. Donahoe:

Attached is the Report of the Formula Review Committee. This report contains recommendations for changes in the funding formulas for grants to district school boards for the 1986 calendar year.

Yours very truly,

George Walker, Chairman

Arnold Cameron

Paul Comeau

Bill Hayward

Darrell Hiltz

John Levangie

Brian McCabe

Michael Woodford

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1. PREFACE

1.1 Establishment

The Formula Review Committee was established by the Minister of Education in August, 1981. The Committee is responsible for making recommendations to the Minister of Education regarding funding formulas for district school boards throughout Nova Scotia.

The Formula Review Committee submitted funding recommendations to the Minister of Education for the calendar years 1982, 1983, 1984, and 1985. This is the fifth report of the Committee and it contains recommendations for funding formulas for the 1986 calendar year.

1.2 Committee Structure

The representatives on the Formula Review Committee are as follows:

Name	Representing
George Walker, Chairman	
Arnold Cameron	Department of Municipal Affairs
Paul Comeau	N.S. School Boards Association
William Hayward	Union of N.S. Municipalities
Darrell Hiltz	Management Board
John Levangie	Department of Education
Brian McCabe	N.S. Teachers Union
Michael Woodford	Department of Education

Resource Personnel/Alternates

Janet Carney (alternate)	N.S. School Boards Association
Emmet Currie (alternate)	N.S. Teachers Union
Bette Kelly (advisor)	Department of Education
Dennis Pilkey (advisor)	Department of Education
Dale Robbins (alternate)	Management Board
Joseph Wadden (alternate)	Union of N.S. Municipalities

2. INTRODUCTORY COMMENTS

2.1 Meetings Held During 1985

The Formula Review Committee held nine meetings during 1985 to prepare recommendations for 1986 calendar year funding rates. The procedures followed by the Formula Review Committee this year were consistent with those followed in previous years. In general, these procedures involved projecting enrolments and expenditures for district school boards, determining related increases in funding formulas and allocating the fiscal responsibility for education between the supporting municipal units and the province by recommending an education tax rate applied to updated uniform assessment.

2.2 Information Reviewed by the Committee

The Committee received submissions regarding 1986 funding rates from nineteen district school boards and from individuals and organizations. Committee members express their appreciation to those making submissions and for the quality of the recommendations contained therein.

The Committee acknowledges that it could not be successful in its endeavours without the statistical and financial data prepared by the Research Division of the Department of Education. This information is essential to the Formula Review Committee process.

2.3 Committee Projections of Expenditures and Enrolments

The funding formulas recommended in this report are based on projections of expenditures for the 1986 calendar year and estimated enrolments as at September 30, 1985. Projections of expenditures and/or estimated enrolments may vary from actual expenditures and enrolments. Any significant variation between projected and actual expenditures or enrolments could significantly influence related grants.

3. IMPROVEMENTS TO FUNDING FORMULAS

3.1 Background

For the 1985 calendar year, the Committee had recommended that the operating and capital grants to district school boards from the Province of Nova Scotia increase by $36.95 million (or 7.88%) over the grants paid for the 1984 calendar year. The Committee also recommended the introduction of various improvements in funding formulas, including changes to weighting factors for vocational equivalents, business education programs, and intermediate industrial programs; changes to salary weighting factors applied to general formula funding and special education funding; the discontinuation of the rural weighting factor; and the introduction of a density weighting factor.

It was determined by Cabinet that sufficient funds were not available to cover the cost of implementing these improvements. At the request of Cabinet, the Committee developed alternate recommendations which required a reversion back to the general approach to providing grants which had been in effect during 1984. Cabinet, however, did agree with the revised Committee recommendations to "globalize" grants for adult education, driver education, and summer school, to retain the weighting factors in effect during 1984, and to discontinue the provision of separate funding for board of pupils. Cabinet established the general formula funding rate at $2,000/student unit, set the education tax rate at 39¢, and provided $490.90 million for public school education in 1985, an increase of $22.25 million (or 4.75%) over total provincial grants for 1984. The funds provided by Cabinet were approximately $14.7 million less than the grants recommended by the Committee.

3.2 Improvements Recommended for 1986

The Committee recommends, for introduction in 1986, various improvements in funding formulas, including some changes recommended last year which were not implemented because of Cabinet decisions related to limitations of financial resources.

3.3 Enrolment Weighting Factors

The Committee recommends changes to the weighting factors which determine total funding enrolment. These changes are as follows:

3.3.1 Vocational Equivalents (Secondary Industrial)

In its recommendations for 1985, the Committee recommended the discontinuation of the additional 1.3 weighting factor for vocational equivalents because the Committee was unable to substantiate that extra costs were incurred by school boards offering this program.

The Committee again recommends the discontinuation of this weighting factor for the 1986 calendar year. This represents a reduction in funding of approximately $733,500.

3.3.2 Business Education Weighting Factor

In its recommendations for 1985, the Committee recommended the extension of the 2.5 weighting factor for business education programs, which had previously been provided only for students in business education programs in vocational schools, to all district school boards which provide an approved one-year business education program equivalent to programs offered in vocational schools.

The Committee repeats this recommendation and suggests that departmental staff formulate concise criteria for an "approved" program so that school boards will have this information early in 1986.

This represents an increase in funding of $711,300.

3.3.3 Intermediate Industrial Weighting Factor

In its recommendations for 1985, the Committee recommended the introduction of a 1.75 weighting factor for students enrolled in an approved intermediate industrial program because of extra costs incurred by district school boards offering this program.

The Committee repeats this recommendation and suggests that departmental staff formulate concise criteria for an "approved" program so that school boards will have this information early in 1986.

This represents an increase in funding of $557,200.

3.4 General Formula and Special Education Weighting Factor

The Committee recommends changes in the weighting factors applied to the general formula funding, and to Special Education funding.

These changes are as follows:

3.4.1 Average Salary Weighting Factor

For the past two years, the average salary weighting factor was applied to the provincial grant towards general formula funding and to Special Education funding for each district school board in which the board's average teacher's salary was higher than the average teacher's salary for the entire province.

For 1986, the Committee recommends that the average salary weighting factor be applied to all district school boards which incur teachers' salary costs higher than the school board which has the lowest average teacher's salary cost. This improvement results in a more equitable allocation of limited financial resources, a closer matching of projected expenditures with grants, and a significant improvement over previous years' funding formulas.

This change in the method of applying weighting factors represents an incremental cost of approximately $6 million. The new method of calculating the average salary weighting factor has caused the Committee to recommend, for 1986, a reduction in the general formula funding rate below the rate set by Cabinet for the 1985 calendar year.

The Committee suggests that the combination of the change in salary weighting and lower general formula funding rate, together with other funding recommendations, will result in an improved allocation of funds to district school boards.

3.4.2 Rural Weighting Factors

The Committee acknowledges the special rural characteristics of the Guysborough District School Board and the Cumberland District School Board and recommends increases in the rural weighting factor applied to general formula funding and Special Education for these two district school boards as indicated below. The Committee also examined the weighting factor applied to the Richmond District School Board and recommends a reduction from 1.04% to 1.02%.

Distict School Board	Current Factor	Recommended Factor
Guysborough	1.08%	1.12%
Cumberland	1.02%	1.04%
Richmond	1.04%	1.02%

The recommended changes should provide a closer relationship between projected expenditures and grants from the Province and municipal units than was possible under the previous method of applying the rural weighting factor.

3.4.3 Small School Board Weighting Factor

In its recommendations for 1985, the Committee recommended the introduction of a small school board weighting factor calculated at 103% of general formula funding, but Cabinet decisions related to limitations in funding prevented the implementation of the recommendation.

The Committee has concluded that small school boards do incur costs because they are not able to effect the types of economies of scale which are possible in larger school boards.

The Committee recommends, for 1986, the introduction of a small school board weighting factor for district school boards which will be applied to student units as follows:

Student Units	Amount
less than 3500	$100/student unit
3,500 to 5,000	$65/student unit

This represents an increase in funding of $2.52 million.

3.5 Salary Projections

The projection of teachers' salaries made by the Committee does not include any allowance for possible salary settlements resulting from Nova Scotia Teachers' Union/Province of Nova Scotia negotiations for the period commencing August 1, 1986. This is a departure from previous years' practices for which projections of teachers' salary costs included allowances for anticipated costs of negotiated salary settlements. The Committee acknowledges that the approximate cost of salary adjustments for the period from August 1, 1986 to December 31, 1986 is as follows:

% Increase	Approximate Increase in Salary Cost
1%	1.67 million (5/12 x 400 million x 1%)
2%	3.34 million
3%	5.01 million
4%	6.68 million
5%	8.35 million

The projections made by the Committee contain an allowance for the annual cost of classification and experience changes at the rate of 1.28% (or approximately $5.26 million).

The Committee advises that the adequacy of contributions from the Province of Nova Scotia and municipal units will have to be considered in relation to possible additional salary costs not included in Committee projections.

3.6 Transportation Funding

During the past year, a Transportation Committee in the Department of Education has been developing and refining a new transportation funding formula based on total funding enrolment which would achieve a closer relationship between transportation funding and projected expenditures; avoid the time consuming task of determining "eligible" students and conducting subsequent audits; and reduce the delays in finalizing transportation grants.

The Transportation Committee has submitted its report to the Formula Review Committee and, after minor adjustments were made, the report was endorsed by the Formula Review Committee.

The new transportation funding formula is an improvement over the existing formula based on eligible students. The new formula, recommended for introduction in 1986, has three basic components:

(a) Operating Grant - This component provides funds for the cost of operating the school bus fleet, including costs previously covered by "auxiliary transportation" grants.

(b) Capital Replacement - This component provides funds for the annual replacement of ten percent of the fleet operating on regular routes.

(c) School Bus Debt Repayment - This component provides funds for the retirement of the school bus debt as at September 1, 1982, less 25 percent of the capital replacement component. This component will be phased out by 1988 as 1982 debt is retired.

The operating grant includes the two following factors:

3.6.1 School Drawing Area Factor

The total funding enrolment used in the new transportation formula is weighted by a "school drawing area factor" which relates the average square miles served by schools in the individual school boards to the average square miles served by all schools in Nova Scotia. The amounts used to calculate the school drawing area factor have been mathematically compressed to workable limits and the integrity of the relationships of school board drawing areas has been maintained.

3.6.2 Density Distribution Factors

The total funding enrolment used in the new transportation formula is weighted by a "density distribution factor" which is based on overall student density, (including high density clusters or relatively even student distribution) and the location of schools within the area served by the school board.

The 22 school boards are divided into five groups with density distribution factors ranging from 1.0 to 1.4 as follows:

Group A - density distribution factor 1.0 - consists of those school boards with predominantly high density urban areas. This group includes the following district school boards:

(a) Halifax
(b) Dartmouth
(c) Hantsport
(d) Cape Breton

Group B - density distribution factor 1.08 - consists of those school boards in which a large proportion of students reside in population clusters. This distribution minimizes the requirement for extensive transportation services because the location of schools is conducive to the establishment of an efficient and economical transportation system. This group includes the following district school boards:

(a) Cumberland
(b) Digby
(c) Hants West
(d) Inverness
(e) Northside-Victoria
(f) Pictou
(g) Queens

Group C - density distribution factor 1.20 - consists of those school boards in which the requirement for pupil transportation services are, in general, equally distributed between urban and rural areas. This group includes the following district school boards:

(a) Annapolis
(b) Antigonish
(c) Colchester-East Hants
(d) Halifax County/Bedford
(e) Shelburne

Group D - density distribution factor 1.30 - consists of those school boards in which student distributions necessitate the provision of district transportation systems for the various communities served by the district school board. The unique geographical features of these school boards prevent establishment of a single efficient and economical transportation system. This group includes the following district school boards:

(a) Clare-Argyle
(b) Kings
(c) Lunenburg
(d) Richmond
(e) Yarmouth

Group E - density distribution factor 1.40 - consists of the Guysborough District School Board. This school board has the least densely populated area in the province. Its unique geographical features prevent the establishment of a single, integrated and economical transportation system and cause the costs of providing transportation services to be unusually high in relation to other district school boards.

3.7 Funding for Adult Education and Driver Education

In its 1985 recommendations, the Committee recommended that "an alternate method of providing grants for Adult Education and Driver Education be developed as soon as possible". The Committee is aware that alternatives to existing methods of providing grants for these two purposes are being considered by the province. Therefore, the Committee has not made funding recommendations for Adult Education or Driver Education for 1986.

3.8 Funding for Board of Pupils

In response to information from Cabinet regarding limitations on funding, the Committee did not include specific funding for board of pupils in 1985.

The Committee has re-considered this situation and recommends the re-introduction of special purpose (non-globalized) funding in 1986 to cover school board expenditures for boa ding students.

3.9 Funding for Summer School

Funding available for summer school was "globalized" with general formula funding, adult education and driver education to provide maximum financial flexibility to district school boards in 1985.

The Committee has re-considered this recommendation and suggests the re-introduction of special purpose (non-globalized) summer school funding for 1986.

4. OVERVIEW

4.1 Total Expenditures

Total operating expenditures by district school boards in Nova Scotia during 1985 will be approximately $561.18 million. It is projected that total operating expenditures for the 1986 calendar year will be $580.14 million for an increase of 3.38% (or $18.96 million) over total operating expenditures for 1985. As noted in Section 3.5, these estimated expenditures do not include an allowance for any teachers' salary increases effective August 1, 1986. Details are shown in Schedule 1.

Capital expenditures covered by operating grants from the Department of Education for outstanding debt and temporary interest charges on schools under construction will be approximately $37.61 million in 1985. For the 1986 calendar year, the total capital expenditures are expected to decrease by $3.23 million to $34.38 million.

School board expenditures for capital equipment and repairs are budgeted as $6.67 million in 1985. Expenditures for capital equipment and repairs were set at $7.51 million for 1986 (or 2% of unweighted general formula funding).

4.2 Sources of Funds

4.2.1 Provincial Sources

It is estimated that total provincial grants during 1985 (exclusive of grants for Driver Education and Adult Education) will be $488.00 million. It is projected that total provincial grants for 1986 (exclusive of grants for Driver Education and Adult Education) will be $506.52 million, an increase of $18.52 million (or 3.79%) over 1985 payments.

4.2.2 Municipal Sources

The Committee recommends that the education tax rate for the 1986 calendar year be increased from 39¢ per $100 of uniform assessment to 40¢ applied to current uniform assessment. The Committee is aware that this represents a tax rate increase of 1¢ (or 2.56%); however, because the recommended rate will be applied to current uniform assessment (which has increased by approximately 2.75% between 1984 and 1985), the total mandatory contribution from all municipal units will increase by 6.22% (or from $67.95 million to $72.18 million). The impact on individual municipal units will vary depending on increases in uniform assessment.

The Committee projects that, due to formula enhancements, the additional municipal contribution will decrease by $2.96

million between 1985 and 1986 (or from $28.99 million to $26.03 million). The projected total municipal contribution to operating and capital expenditures will increase from $96.95 million to $98.21 million in 1986.

4.2.3 Other Sources

School board revenues (exclusive of transfers from reserves or prior years' surplus) will be approximately $15.25 million in 1985. In addition, school boards have budgeted the use of $2.71 million from previous years' revenues or surplus funds to offset school board expenditures incurred during 1985. The Committee revenue projections for 1986 do not include any allowance for the use of previous years' surplus or revenue funds. Projected revenues for 1986 are $17.65 million or a 15.74% increase over 1985 revenues as reported in district school board budgets. The Committee projects a significant increase over the 1985 budget because analyses of previous years' budgeted revenues have indicated that school board budgets have traditionally shown underestimated revenues.

4.2.4 Summary

(A) Provincial Grants as a Percent of Total Budgeted Expenditures

In 1985, total provincial grants ($488.00 million) exclusive of grants for Adult Education ($2.28 million) and Driver Education ($.62 million) will cover approximately 81.14% of total budgeted expenditures (or $601.45 million), net of Adult Education, Driver Education and transfers to reserve or surplus. In 1986, provincial grants ($506.52 million), exclusive of grants for Adult Education and Driver Education and transfers to reserve and surplus, are expected to cover approximately 82.01% of total projected expenditures ($617.62 million).

(B) "Split" Between Provincial Grants and Total Reduced Expenditures

In 1985, provincial grants ($488.00 million) exclusive of Adult Education and Driver Education will cover approximately 85.00% of the total reduced expenditures ($574.10 million). Total reduced expenditures are equal to total expenditures less municipal additional operating and capital, and less transfers from prior surplus. In 1986, provincial grants ($506.52 million) exclusive of grants for Driver Education and Adult Education are expected to cover approximately 84.51% of the total reduced expenditures ($599.39 million).

(C) Provincial Grants as a Percent of Provincial Grants plus the Proceeds from the Education Tax

In 1985, provincial grants ($488.00 million) exclusive of grants for Adult Education and Driver Education will be 87.78% of the combination of provincial grants and the proceeds from the education tax.

In 1986, provincial grants ($506.52 million) exclusive of grants for Adult Education and Driver Education are expected to be 87.53% of the combination of provincial grants and the proceeds from the education tax.

5. EXPENDITURE CATEGORIES

5.1 General Formula Funding

5.1.1 Projected Increases in Expenditures

The Committee reviewed salary expenditures for 1985 and made projections of expenditures for 1986.

The Committee projected expenditures for the 1986 calendar year according to the projection factors listed in Schedule 9. Projections of teachers' salaries for the 1986 calendar year are based on salary budgets approved by district school boards for the 1985 calendar year and an allowance for cost increases in teachers' salaries for 1986 resulting from salary adjustments for the 1985 calendar year. A 1.28% allowance for license changes and experience increments was included in committee projections for 1986, but an allowance was not made for costs resulting from negotiations which will be held during 1986. These factors result in an increase in teachers' salaries costs in the 1986 calendar year of 3.87% over the teachers' salaries costs for the 1985 calendar year.

Approximately 88.14% of general formula costs relate to teachers' salaries while the balance covers expenditures on costs not completely related to teachers' salaries. The combination of projected teachers' salary increases and increases in other types of expenditures results in an overall projected increase of 2.78% in expenditures covered by the general funding formula. Expenditure projections for 1986 were changed by the estimated enrolment change for each school board in accordance with previous years' practices. The projected enrolment decline in Nova Scotia is 1.75%.

5.1.2 Recommended Increase in General Formula Funding

The Committee recommends that the general formula funding rate should be reduced from the $2000 per student unit in effect during 1985 to $1950 per student unit for 1986. This reduction in the general formula funding rate is recommended by the Committee so that the resulting reduction in the general formula funding rate grants can cover part of the costs of providing the average salary weighting factor for all district school boards (except for the district school board with the lowest average salary cost) as outlined in Section 3.4.1.

5.2 Property Service Expenditures and Recommended Funding Rates

The Committee reviewed property service expenditures for the 1985 calendar year and projects that property service expenditures will increase by 5.00% in 1986.

Therefore, the Committee recommends property service funding rates for the 1986 calendar year of $158.00 per student unit and $1.55 per

gross square foot. The recommended funding rates represent increases over 1985 rates of $8.00 per student unit (5.33%) and 7¢ per gross square foot (4.73%).

5.3 Transportation Expenditures and Recommended Funding Rates

5.3.1 Expenditure Projections

The Committee examined transportation expenditures for 1985 and projected that transportation expenditures for 1986 would increase by 5.00% over transportation expenditures for 1985.

5.3.2 Recommended Funding Rates

The Committee recommends that the 1986 calendar year funding rates for pupil transportation be as follows:

(a) General Transportation - $162.00 per student counted for general formula funding purposes multiplied by school drawing area factor multiplied by density distribution factor.

(b) Capital Replacement - $3900 multiplied by number of school buses on regular daily routes.

(c) Debt Service Grant - Debt service payments of the district school boards on September 1, 1982 school bus debt less 25% of the capital replacement grant.

The overall projected increase in transportation funding between 1985 and 1986 is $1.42 million or 4.5%.

The new transportation formula simplifies the method of providing pupil transportation grants to school boards. Some advantages of the new formula are as follows:

(1) The requirement for a separate audit will be eliminated.

(2) The requirement for the Department of Education to determine and audit "eligibility" of students will be eliminated.

(3) Information concerning the provincial grant for pupil transportation services can be finalized earlier in the fiscal year.

(4) School boards will be encouraged to initiate planned replacement programs for school bus fleets.

(5) The grants to school boards will reflect a closer relationship to budgeted and actual expenditures for pupil transportation services.

5.4 Family of Three

5.4.1 Special Education and Recommended Funding Rates

Special Education expenditures, as defined by the Committee, consist almost exclusively of teachers' salaries. Therefore, the Committee projects that expenditures on Special Education will increase by the greater of 3.87% over expenditures for 1985 or the amount of the provincial grant for special education.

The Committee recommends an increase in the Special Education funding rate from $140 per student to $150 per student. This rate increase (7.14%) is required to provide additional funding to support district school boards with mature Special Education systems and to provide for a slight expansion of Special Education programs in district school boards which do not have mature programs. The funding for Special Education has consistently been very low and it is essential that the program be improved in certain parts of the province.

5.4.2 Summer School and Recommended Funding Rates

The Committee projects that expenditures on summer school will increase by the greater of four percent or the amount of the provincial grant for summer school. The Committee recommends an increase in the funding rate from $13.00 per secondary student to $13.65 per secondary student in 1986 (or 5%).

5.4.3 Board of Pupils and Recommended Funding Rates

The Committee has not projected an increase in expenditures for board of pupils. The Committee recommends a re-instatement of the 1984 rate of $6 per boarded day to the lesser of actual costs or $42 per boarded week.

5.5 Textbook Credit Allocation

The Committee recommends an increase in the textbook credit allocation from $27.30 per student to $30.00 per student. This represents a 9.89% increase over the 1985 allocation to cover estimated publishers' prices.

5.6 Capital Furniture and Equipment and Repairs and Renovations

5.6.1 Furniture & Equipment and Repairs & Renovations

As a result of concerns repeatedly expressed by district school boards regarding the inadequacy of funds for capital purposes, the Committee recommends an increase from the 1985 rate of 1.5% to a rate of 2% for 1986. This rate will be applied to unweighted general formula funding as in previous years. The increase in the provincial grant will be $1.67 million.

5.6.2 Emergency Capital Fund

The Committee recommends the continuation of a $1 million emergency fund to cover some of the unanticipated capital requirements of district school boards.

6. COMMITTEE SUGGESTIONS

In addition to its recommendations for changes in funding rates, the Committee makes the following suggestions:

6.1 Cost of Instruction in Acadian Schools

That the Minister of Education initiate a study to determine the costs incurred by school boards in implementing and developing Acadian schools according to definitions contained in the Education Act. This information will be considered by the Committee prior to recommending funding rates for 1987.

6.2 Capital Grants Criteria

That the Minister of Education initiate a review of the criteria set out in Bulletin #8 issued by the Department of Education regarding the conditions which determine eligibility for capital grants.

7. FINAL OBSERVATIONS

7.1 Mandate of the Formula Review Committee

All submissions received from district school boards were carefully reviewed by the Formula Review Committee. Some submissions contained recommendations which could not be endorsed by the Formula Review Committee because the recommendations were beyond the Committee's mandate. The Committee can consider only those recommendations which relate to changes in formula rates for district school boards and related budgetary provisions.

7.2 Communications with District School Boards

The Committee is pleased to submit its recommendations to the Minister of Education, and through the Minister, to Executive Council. The Committee requests that the Minister, after reviewing the Report, communicate to the Formula Review Committee and each school board in Nova Scotia a response which covers each of the recommendations and suggestions contained in the Report.

NOVA SCOTIA DEPARTMENT OF EDUCATION

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 1

SUMMARY OF PROJECTED EXPENDITURES ON PUBLIC SCHOOL EDUCATION AND RELATED SOURCES OF FUNDS

Expenditures	1985 Revised Board Budgets	% of Total	1986 Committee Projections	% of Total	Projected $'s	Change %
Operating Expenditure (see Schedule 2 for details)	561,181,037	92.69%	580,143,483	93.26%	18,962,446	3.38%
Capital Debt Service (see Schedule 7 for details)	37,608,674	6.21%	34,384,055	5.53%	(3,224,619)	-8.57%
Capital Equipment and Repairs/Renov (1.5%/2.0% x general funding formula)	6,673,575	1.10%	7,511,234	1.21%	837,659	12.55%
TOTAL EXPENDITURES	605,463,286	100.00%	622,038,772	100.00%	16,575,486	2.74%
Sources of Funds						
Provincial Grants						
Operating (see Schedule 8 for details)	447,712,876	73.90%	467,918,635	74.82%	20,205,759	4.51%*
Capital Debt Service	37,346,355	6.16%	34,130,751	5.46%	(3,215,604)	-8.61%
Capital Equipment & Repairs/Renov (1.5%/2.0% of General Formula)	5,840,246	0.96%	7,511,234	1.20%	1,670,988	28.61%
TOTAL PROVINCIAL GRANTS	490,899,477	81.03%	509,560,620	81.47%	18,661,143	3.80%
Municipal Contributions						
Education Tax	67,953,780	11.22%	72,178,385	11.54%	4,224,605	6.22%*
Additional Municipal Contribution	28,754,361	4.75%	25,780,628	4.12%	(2,973,733)	-10.34%
Capital Debt Service	242,829	0.04%	253,304	0.04%	10,475	4.31%
TOTAL MUNICIPAL CONTRIBUTIONS	96,950,970	16.00%	98,212,317	15.70%	1,261,347	1.30%
Other Sources of Funds						
School Board Revenues	15,247,259	2.52%	17,647,514	2.82%	2,400,255	15.74%
From Reserves, Prior Surplus or Contingent Deficit	2,710,351	0.45%		0.00%	(2,710,351)	-100.00%
TOTAL OTHER SOURCES OF FUNDS	17,957,610	2.96%	17,647,514	2.82%	(310,096)	-1.73%
TOTAL SOURCES OF FUNDS	605,808,057	100.00%	625,420,451	100.00%	19,612,394	3.24%
POTENTIAL SURPLUS**	344,771	**	3,381,679	**		
NET TOTAL	605,463,286		622,038,772			

*In 1985, there was a reduction in mandatory contribution by Colchester with a matching reduction in the Provincial grant. Without these reductions the increase for 1986 over 1985 would have been 4.39% for the Province on operating and 5.38% for the municipal education tax funding.

**Sources of funds can be greater than projected expenditures because the combination of the guaranteed provincial grant and prescribed municipal contribution, in some cases, exceeds projected expenditures. If the municipal contribution is less than the prescribed education tax or if projected expenditures are increased, the potential surplus will be less.

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 2

1984 ACTUAL AND 1985 ESTIMATED EXPENDITURE DETAILS

	1984 Actual Expenditure	% of General Formula	1985 Estimated Expenditure	% of General Formula	1986 Projected Expenditure
GENERAL FORMULA					
Salaries					
Superintendents, Principals, Administrators	32,787,486	8.09%	33,208,678	7.71%	
Teachers, Guidance, Librarians	312,536,716	77.07%	335,923,508	77.95%	
Substitutes	10,987,050	2.71%	10,696,561	2.48%	
Lunch & Bus, Student Aides, Cafeteria	3,120,945	0.77%	3,294,515	0.76%	
Clerical & Other	8,654,640	2.13%	8,654,163	2.01%	
Board Members	978,850	0.24%	1,020,255	0.24%	
SUB-TOTAL SALARIES	369,065,687	91.01%	392,797,680	91.15%	
Fringe Benefits (UIC, CPP, Service Awards, etc.)	15,579,116	3.84%	17,191,532	3.99%	
Sabbaticals & Professional Dev.	2,115,475	0.52%	2,143,485	0.50%	
Instructional Materials	8,820,125	2.18%	8,064,970	1.87%	
Other Supplies & Materials	1,210,722	0.30%	1,509,408	0.35%	
In-Service, Travel, Conferences	1,958,153	0.48%	2,098,177	0.49%	
Cafeteria Food Supplies	2,012,725	0.50%	2,075,935	0.48%	
Other (telephones, audit & legal, rentals, bank charges, etc.)	4,746,043	1.17%	5,041,489	1.17%	
TOTAL GENERAL FORMULA	405,508,046	100.00%	430,922,676	100.00%	442,675,588
PROPERTY SERVICE					
Salaries	26,400,136		27,699,807		
Fringe Benefits	2,699,131		3,168,356		
Contracted Services	2,268,648		2,527,820		
Supplies & Materials	6,364,608		6,015,320		
Heat, electricity, water	17,742,816		18,897,118		
Other (vehicles, insurance, rentals, etc.)	2,065,899		2,251,163		
TOTAL PROPERTY SERVICE	57,541,238		60,559,584		63,587,563
PUPIL TRANSPORTATION					
Salaries	13,873,229		14,863,455		
Fringe Benefits	1,285,772		1,541,506		
Contracted Conveyance	5,044,688		5,039,750		
Vehicle Operations (gas, oil, tires, insurance, licenses, etc.	6,708,443		7,062,304		
Garage Operations & Misc. (supplies, materials, etc.)	465,695		485,162		
Capital payments & purchases	4,600,380		3,834,921		
Other (rental, travel, insurance, etc.)	220,966		293,503		
TOTAL PUPIL TRANSPORTATION	32,199,173		33,120,601		34,302,708
SPECIAL EDUCATION					
Salaries	27,011,168		29,566,951		
Other	1,528,068		1,769,589		
TOTAL SPECIAL EDUCATION	28,539,236		31,336,540		33,333,438
ADULT EDUCATION					
Salaries	2,895,259		2,752,448		
Other	624,800		565,175		
TOTAL ADULT EDUCATION	3,520,059		3,317,623		3,600,870
DRIVER EDUCATION					
Salaries	408,167		412,138		
Other	326,746		279,256		
TOTAL DRIVER EDUCATION	734,913		691,394		815,027
SUMMER SCHOOL					
Salaries	801,916		528,594		
Other	69,453		61,935		
TOTAL SUMMER SCHOOL	871,369		590,529		1,159,373
BOARD OF PUPILS	176,980		225,590		225,590
SERVICES FROM OTHER BOARDS	399,619		416,500		437,325
TOTAL OPERATING EXPENDITURES	529,490,633		561,181,037		580,143,482

SUMMARY OF FUNDING RATES AND ESTIMATED GRANTS FROM THE
DEPARTMENT OF EDUCATION FOR THE 1985 AND 1986 CALENDAR YEARS

	1983 Rates	1984 Rates	1985 Rates in Effect	1985 Estimated Dept of Ed Grants & Municipal Contributions	1986 Recommended Rates	1986 Projected Dept of Ed Grants & Municipal Contributions	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions in Funding Amount	%	% Increase Rates	Comments
General Formula	$1780 student unit	$1860 student unit	$2000 student unit	328,724,200	$1950 student unit	341,141,900	12,417,700	3.78%	(2.50%)	Rate decrease of 2.50% is because of increased use of general formula weighting factors. The decreased rate results in 3.78% provincial grant increase.
Education Tax	.40/$100	.42/$100	.39/$100	67,353,800	.40/$100	72,178,400	4,224,600	6.22%	2.56%	Municipal contribution increases 6.22% compared to 2.56% rate increase because of updated uniform assessment base and increased 1986 mandatory contribution for Colchester.
Property Service	$140.00 student unit $1.40 gross sq. foot	$147.00 student unit $1.47 gross sq. foot	$150.00 student unit $1.48 gross sq. foot	57,533,300	$158.00 student unit $1.55/GSF	60,150,700	2,617,400	4.55%	5.34%	Provincial grant increase is less than rate increase because of enrolment decline.
Transportation	$215 per weighted eligible student $2.75 per enrolled student $36.00 per eligible elem & sec student	$225 per weighted eligible student $2.87 per enrolled student $38.00 per eligible elem & sec student	$230 per weighted eligible student $2.50 per enrolled student $42.00 per eligible elem & sec student	31,638,600	$162 per funding count adjusted by Density and Drawing factors plus $3900 per approved bus	33,062,900	1,424,300	4.50%	N/A	Provincial grant is based on a new formula that uses full enrolment.
Special Education	$115.00/ student	$122.00/ student	$140.00/student	25,038,700	$150.00/student	28,371,300	3,332,600	13.31%	7.14%	Rate increase of 7.14% results in 13.31% provincial grant increase because of increased use of weighting factors.
Summer School	$12.00/ secondary student	$13.00/ secondary student	$13.00/ secondary student	1,091,600	$13.65/secondary student	1,134,800	43,200	3.96%	5.00%	Rate increase of 5.00% results in provincial grant increase of 3.96% because of an enrolment decline. This grant is to be removed from global funding in 1986.
Board of Pupils	$6.00 per boarded student	$6.00 per boarded student	included in general formula		$6.00/per boarded week	225,600	225,600			This grant is to be removed from global funding in 1986.

SCHEDULE 3

NOVA SCOTIA DEPARTMENT OF EDUCATION

SUMMARY OF FUNDING RATES AND ESTIMATED GRANTS FROM THE DEPARTMENT OF EDUCATION FOR THE 1985 AND 1986 CALENDAR YEARS

	1983 Rates	1984 Rates	1985 Rates in Effect	1985 Estimated Dept of Ed Grants & Municipal Contributions	1986 Recommended Rates	1986 Projected Dept of Ed Grants & Municipal Contributions	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions Amount	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions %	% Increase in Funding Rates	Comments
Francophone Districts	5% of general formula funding	5% of general formula funding	5% of unweighted general formula funding		5% of unweighted general formula funding					
Capital Debt Service & Temp Bank Interest	100% of debt & temporary interest	100% of debt & temporary interest	100% of debt & temporary interest	37,346,400	100% of debt & temporary interest	34,130,800	(3,215,600)	-8.61%	0	The decrease is because of retirement of long term school building loans.
Capital Equipment & minor repairs	1 1/2% x general formula	1 1/2% x general formula	1 1/2% x general formula	5,840,200	2% x general formula	7,511,200	1,671,000	28.61%	33.34%	Increase is because of a higher percentage applied to a General Formula increase.
French Special Projects			n/a	787,200	N/A	787,200				1986 grants have not yet been determined. These are included for comparison purposes only.
SUB TOTAL DEPARTMENT OF EDUCATION GRANT				468,000,200		506,516,400	18,516,200	3.79%		
Adult Education	$12.00/ student	$13.00/ student	$13.00/student	2,275,800	$13.82/student	2,389,900	114,100	5.01%	6.31%	These are included for historic comparison purposes only. Alternative funding arrangements are being made from other sources.
Driver Education	$28.00 (Jan-Jul) $15.00 (Aug-Dec)	$16.00/Sr & Voc student	$16.00/Sr & Voc student	623,400	$17.06 Sr & Voc student	654,300	30,900	4.96%	6.63%	
SUB TOTAL DEPARTMENT OF EDUCATION				490,899,400		509,560,600	18,661,200	3.80%		
Emergency Major Repairs and Renovations			$1,000,000			1,000,000	1,000,000	n/a	n/a	This is a continuing provision for emergency capital expenditures.
Textbook Allocation	$25.00/student	$26.00/student	$27.30/student	4,751,300	$30.00/student	5,166,400	415,100	8.74%	9.89%	Rate increase of 9.89% results in 8.74% allocation increase because of enrolment decline.
TOTAL DEPARTMENT OF EDUCATION				495,650,700		515,727,000	20,076,300	4.05%		

COMPARISON OF MUNICIPAL CONTRIBUTIONS

School Board	1985 Actual						1986 Budget				
	Education Tax	Board Revenue	From Contingent Deficit, Reserve Prior Surplus	Additional Municipal Contribution	Total	Budgetec Funding Surplus	Education Tax	Board Revenue	Additional Municipal Contribution	Total	Potential Funding Surplus
Annapolis	1,686,840	496,000	387,670		2,418,510	318	1,788,067	583,310	234,119	2,605,496	
Antigonish	1,143,882	405,449	242,260	90,000	1,881,591		1,211,573	466,811	278,104	1,956,488	
Cape Breton	5,780,693	1,390,782	241,050	437,589	7,850,162		5,990,068	1,583,177		7,573,265	286,265
Clare-Argyle	1,046,786	955,766	92,982		2,095,534		1,106,371	1,112,359		2,218,730	288,289
Colchester-East Hants	3,650,426	2,159,225		110,000	5,927,651	285,086	4,457,189	2,465,205		6,922,394	1,745,681
Cumberland	1,943,621	239,020	125,000	127,303	2,434,944	21,000	2,034,133	286,185	221,887	2,542,205	
Dartmouth	7,345,338	763,300	407,146	6,109,000	14,625,584		7,938,866	906,925	5,604,710	14,450,501	
Digby	716,972	262,341		376,757	1,356,070	93,000	742,245	311,765	138,740	1,192,750	
Guysborough	702,111	77,000		467,755	1,247,666		729,663	89,990		819,653	1,967
Halifax City	15,012,348	1,418,518		14,822,477	31,253,335		15,733,391	1,717,484	14,239,210	31,490,085	
Halifax Co-Bedford	8,399,061	1,122,600	2,760	5,696,439	15,220,860		9,073,173	1,354,870	4,286,030	14,514,073	
Hants West	1,004,876	159,825	40,741		1,205,442		1,055,548	194,816		1,250,364	358,284
Inverness	1,317,293	626,471	43,414	153,750	2,140,928		1,329,586	716,395		2,045,981	233,189
Kings	4,974,170	1,481,867	213,243		6,668,480		5,148,156	1,699,631	316,991	7,164,778	
Lunenburg	3,696,225	573,952	420,641		4,690,818		3,839,984	787,496	429,653	4,957,133	
Northside-Victoria	1,758,285	879,076	28,940	225,411	2,891,632		1,816,785	1,861,795	180,351	2,978,851	
Pictou	3,387,892	630,485	260,607		4,278,984	4,441	3,521,981	742,809	220,118	4,484,908	
Queens	1,278,418	125,115	24,570		1,428,103	2,180	1,383,673	145,011		1,448,684	56,638
Richmond	649,696	681,112	7,726	35,500	1,374,034		671,019	773,593		1,444,612	429,853
Shelburne	1,194,140	294,000	125,000		1,613,140	11,495	1,276,834	363,900		1,640,734	51,512
Yarmouth	1,190,320	296,580	323,810		1,810,710	5,033	1,250,809	359,625	60,702	1,671,136	
Hantsport	154,268	3,618		101,659	259,545	2,218	159,331	4,363	70,012	233,706	
TOTAL	67,953,781	15,850,814	2,987,596	28,754,360	114,665,751	344,771	72,176,385	17,647,515	25,782,627	115,606,527	3,361,678

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 5

CHANGES IN UNIFORM ASSESSMENT AND
RECOMMENDED EDUCATION TAX

School Board	1985 Uniform Assessment	1985 Education Tax	1986 Uniform* Assessment	1986 Education Tax	Increase Uniform Assessment Amount	Increase Uniform Assessment %	Increase Education Tax Amount	Increase Education Tax %
Annapolis	412,010,133	1,606,840	447,016,662	1,788,067	35,006,529	8.50%	181,227	11.28%
Antigonish	293,303,165	1,143,882	302,893,238	1,211,573	9,590,073	3.27%	67,691	5.92%
Cape Breton	1,482,280,216	5,780,893	1,497,521,931	5,990,088	15,241,715	1.03%	209,195	3.62%
Clare-Argyle	268,406,724	1,046,786	276,592,714	1,106,371	8,185,990	3.05%	59,585	5.69%
Colchester-East Hants	1,076,007,736	3,658,426 **	1,114,297,184	4,457,189	38,289,448	3.56%	798,763 **	21.83% **
Cumberland	498,364,301	1,943,621	508,533,186	2,034,133	10,168,885	2.04%	90,512	4.66%
Dartmouth	1,883,420,045	7,345,338	1,984,716,513	7,938,866	101,296,468	5.38%	593,528	8.08%
Digby	183,838,853	716,972	185,561,222	742,245	1,722,369	0.94%	25,273	3.52%
Guysborough	180,028,378	702,111	182,415,664	729,663	2,387,286	1.33%	27,552	3.92%
Halifax City	3,849,320,052	15,012,348	3,933,347,791	15,733,391	84,027,739	2.18%	721,043	4.80%
Halifax Co-Bedford	2,153,605,314	8,399,061	2,268,293,282	9,073,173	114,687,968	5.33%	674,112	8.03%
Hants West	257,660,522	1,004,876	263,887,052	1,055,548	6,226,530	2.42%	50,672	5.04%
Inverness	337,767,436	1,317,293	332,396,621	1,329,586	(5,370,815)	-1.59%	12,293	0.93%
Kings	1,275,428,186	4,974,170	1,287,038,977	5,148,156	11,610,791	0.91%	173,986	3.50%
Lunenburg	947,749,986	3,696,225	959,996,064	3,839,984	12,246,078	1.29%	143,759	3.89%
Northside-Victoria	450,821,861	1,758,205	454,176,307	1,816,705	3,354,446	0.74%	58,500	3.33%
Pictou	868,690,367	3,387,892	880,495,217	3,521,981	11,804,850	1.36%	134,089	3.96%
Queens	325,748,199	1,270,418	325,918,225	1,303,673	170,026	0.05%	33,255	2.62%
Richmond	166,588,640	649,696	167,754,760	671,019	1,166,120	0.70%	21,323	3.28%
Shelburne	306,189,714	1,194,140	319,208,384	1,276,834	13,018,670	4.25%	82,694	6.92%
Yarmouth	305,210,217	1,190,320	312,702,340	1,250,809	7,492,123	2.45%	60,489	5.08%
Hantsport	39,555,915	154,268	39,832,806	159,331	276,891	0.70%	5,063	3.28%
TOTAL	17,561,995,960	67,953,781	18,044,596,140	72,178,385	482,600,180	2.75%	4,224,604	6.22%

* These 1986 uniform assessment figures are estimates provided by the Dept. of Municipal Affairs and are subject to change.

** In 1985, Colchester-East Hants contributed $538,004 less than the mandatory education tax.

NOVA SCOTIA DEPARTMENT OF EDUCATION
UNIFORM ASSESSMENT TAX RATES

PROJ205B PAGE: 1
YEAR: 1986
SCHEDULE 6

	UNIFORM ASSESSMENT	EDUCATION TAX AMOUNT	EDUCATION TAX RATE	ADDITIONAL MUN AMOUNT	ADDITIONAL MUN RATE	TOTAL AMOUNT	TOTAL RATE
ANNAPOLIS DISTRICT SCHOOL BRD	447,016,662	1,788,067	0.400	234,119	.052	2,022,186	.452
ANTIGONISH DISTRICT SCHOOL BRD	302,893,238	1,211,573	0.400	278,104	.092	1,489,677	.492
CAPE BRETON DISTRICT SCHOOL BD	1,497,521,931	5,990,088	0.400			5,990,088	.400
CONS SCOL CLARE-ARGYLE DIST SB	276,592,714	1,106,371	0.400			1,106,371	.400
COLCHESTER-EAST HANTS DIST SB	1,114,297,184	4,457,189	0.400			4,457,189	.400
CUMBERLAND DISTRICT SCHOOL BRD	508,533,186	2,034,133	0.400	221,887	.044	2,256,020	.444
DARTMOUTH DISTRICT SCHOOL BRD	1,984,716,513	7,938,866	0.400	5,604,710	.282	13,543,577	.682
DIGBY DISTRICT SCHOOL BOARD	185,561,222	742,245	0.400	138,740	.075	880,985	.475
GUYSBOROUGH DISTRICT SCHOOL BD	182,415,664	729,663	0.400			729,663	.400
HALIFAX CITY DISTRICT SCH BRD	3,933,347,791	15,733,391	0.400	14,039,210	.357	29,772,602	.757
HALIFAX CO-BEDFORD DISTRICT SB	2,268,293,282	9,073,173	0.400	4,086,030	.180	13,159,204	.580
HANTS WEST DISTRICT SCHOOL BRD	263,887,052	1,055,548	0.400			1,055,548	.400
INVERNESS DISTRICT SCHOOL BRD	332,396,621	1,329,586	0.400			1,329,586	.400
KINGS DISTRICT SCHOOL BOARD	1,287,038,977	5,148,156	0.400	316,991	.025	5,465,147	.425
LUNENBURG DISTRICT SCHOOL BRD	959,996,064	3,839,984	0.400	409,653	.043	4,249,637	.443
NORTHSIDE-VICTORIA DISTRICT SB	454,176,307	1,816,705	0.400	100,351	.022	1,917,056	.422
PICTOU DISTRICT SCHOOL BOARD	880,495,217	3,521,981	0.400	220,118	.025	3,742,099	.425
QUEENS DISTRICT SCHOOL BOARD	325,918,225	1,303,673	0.400			1,303,673	.400
RICHMOND DISTRICT SCHOOL BOARD	167,754,760	671,019	0.400			671,019	.400
SHELBURNE DISTRICT SCHOOL BRD	319,208,384	1,276,834	0.400			1,276,834	.400
YARMOUTH DISTRICT SCHOOL BOARD	312,702,340	1,250,809	0.400	60,702	.019	1,311,511	.419
HANTSPORT BOARD OF SCHOOL COMM	39,832,806	159,331	0.400	70,012	.176	229,343	.576
TOTAL	18,044,596,140	72,178,385	0.400	25,780,628	.143	97,959,013	.543

COMPARISON OF 1984 ACTUAL, 1985 BUDGETED AND 1986 PROJECTED DEBT SERVICE PAYMENTS

	1984 ACTUAL Funded Debt Principal & Interest	1985 BUDGETED Funded Debt Principal and Interest	1986 PROJECTED Funded Debt Principal and Interest
Annapolis			
Annapolis Royal			
Bridgetown	3,315	3,225	3,135
Middleton			
Annapolis County	414,477	394,124	374,387
District Board			8,750
	417,792	397,349	386,272
Antigonish			
Antigonish Town	72,867	69,244	63,045
Antigonish County	191,241	168,429	159,244
	264,108	237,673	222,289
Cape Breton			
Cape Breton County	2,777,059	2,657,682	2,533,005
Dominion	46,120	45,142	12,507
Glace Bay	561,472	516,270	487,490
Louisbourg	45,297	47,808	44,893
New Waterford	380,317	362,358	344,398
Sydney	863,482	825,541	748,921
District Board		274,230	281,795
	4,673,747	4,729,031	4,453,009
Clare-Argyle			
Argyle	146,337	130,437	96,668
Clare	122,328	117,988	111,681
District Board			8,750
	268,665	248,425	217,099
Colchester-East Hants	2,840,666	2,780,707	2,170,627
Cumberland			
Amherst	125,115	71,968	62,797
Oxford	5,800	5,600	5,400
Parrsboro	16,975	16,200	15,425
Springhill	66,291	63,037	56,973
Cumberland County	292,052	276,412	256,036
	506,233	433,217	396,631

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 7

COMPARISON OF 1984 ACTUAL, 1985 BUDGETED AND 1986 PROJECTED
DEBT SERVICE PAYMENTS

	1984 ACTUAL Funded Debt Principal & Interest	1985 BUDGETED Funded Debt Principal and Interest	1986 PROJECTED Funded Debt Principal and Interest
Dartmouth	1,545,706	1,454,757	1,418,214
Digby			
Digby Town	44,489	43,020	41,552
Digby County	503,718	500,662	497,605
Digby District			8,750
	548,207	543,682	547,907
Guysborough			
Canso	10,761	10,710	8,271
Mulgrave	8,008	7,948	5,140
St. Mary's Guysborough County	777,997	744,298	719,536
	796,766	762,956	732,947
Halifax City	3,293,974	4,116,135	2,750,517
Halifax Co-Bedford			
Halifax County	7,722,520	7,286,846	6,965,417
Bedford		1,481,629	1,766,321
District Board			667,625
	7,722,520	8,768,475	9,399,363
Hants West			
Windsor	34,850	32,960	32,070
Hants West	334,881	298,986	278,508
District Board		67,524	168,912
	369,731	399,470	479,490
Inverness			
Port Hawkesbury	715,841	690,902	664,862
Inverness County	871,109	830,790	747,568
	1,586,950	1,521,692	1,412,430
Kings	3,577,335	3,508,905	2,851,612

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 7

COMPARISON OF 1984 ACTUAL, 1985 BUDGETED AND 1986 PROJECTED
DEBT SERVICE PAYMENTS

	1984 ACTUAL Funded Debt Principal & Interest	1985 BUDGETED Funded Debt Principal and Interest	1986 PROJECTED Funded Debt Principal and Interest
Lunenburg			
Bridgewater	512,500	498,026	482,152
Mahone Bay	2,254	2,254	1,118
Lunenburg Town	20,446	20,086	12,957
Chester District	338,891	320,438	304,816
Lunenburg County	1,269,100	1,136,276	65,746
	2,143,191	1,977,080	866,789
Northside - Victoria	2,759,914	2,622,457	2,473,784
Pictou			
New Glasgow	555,393	535,136	514,879
Pictou Town	27,725	26,324	24,926
Stellarton	19,331	19,332	19,305
Westville	318,273	306,010	293,744
Trenton	24,349	23,608	22,898
Pictou County District Board	269,853	392,655	246,603 564,427
	1,214,924	1,303,065	1,686,782
Queens			
Liverpool	3,840	3,630	3,420
Queens County District Board			17,500
	3,840	3,630	20,920
Richmond	388,575	572,978	718,773
Shelburne			
Clarks Harbour	14,250	13,400	12,550
Lockeport	9,126	1,160	
SHelburne Town	3,650	3,456	4,260
Barrington	573,525	568,550	563,575
Shelburne County	33,354	33,816	33,455
	633,905	620,382	613,840

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 7

COMPARISON OF 1984 ACTUAL, 1985 BUDGETED AND 1986 PROJECTED
DEBT SERVICE PAYMENTS

	1984 ACTUAL Funded Debt Principal & Interest	1985 BUDGETED Funded Debt Principal and Interest	1986 PROJECTED Funded Debt Principal and Interest
Yarmouth			
Yarmouth Town	40,821	38,877	26,932
Yarmouth County	519,470	497,083	470,809
	560,291	535,960	497,741
Hantsport		70,648	67,019
PROVINCIAL TOTAL	36,117,040	37,608,674	34,384,055

NOVA SCOTIA DEPARTMENT OF EDUCATION
PROJECTED PROVINCIAL PROFILE

PROJ221P PAGE: 1
BUDGET YEAR: 1986

SCHEDULE 8

PROVINCIAL SUMMARY

		1984	1985	FUNDING COUNT	STUDENT UNITS
ELEM	(1.00)	90,438	89,281	89,804	89,808
JRHI	(1.20)	45,057	44,415	44,790	53,750
SRHI	(1.20)	36,136	36,094	36,232	43,477
VOC	(2.50)	1,366	1,402	1,398	3,494
BUS	(2.50)	256	256	256	641
II	(1.75)	474	474	474	831
TOTAL		173,727	171,922	172,954	192,001
VOC EQ	(0)	255	265	264	
TOTAL					192,001
EXCLUDED STD		1,463			

GROSS SQUARE FOOTAGE: 19,241,818

UNIFORM ASSESSMENT: 18,044,596,140

FORMULA FUNDING BASED ON HIGHER OF AVERAGE OR 1985 STUDENT UNITS

WEIGHTS APPLIED TO INDIVIDUAL BOARDS

F U N D I N G

	1985 REVISED BOARD BUDGETS	1986 PROJECTED EXPENDITURES	1986 PROJECTED FUNDING PROVINCIAL
GENERAL FORMULA	430,922,676	442,675,588	
PROVINCIAL GRANT (1950.00/SU 413,320,273 LESS 72,178,385 EDUCN TAX)			341,141,889
PROPERTY SERVICE (158.00/SU 1.55/GSF)	60,559,584	63,587,563	60,150,711
TRANSPORTATION (162.00/3900.00)	33,120,601	34,302,708	33,062,935
GENERAL SERVICES FROM OTHER BOARDS	416,500	437,325	
ADULT EDUCATION (13.82/STUDENT)	3,317,623	3,600,870	2,389,854
DRIVER EDUCATION (17.06/SR+VOC STUDENTS)	691,394	815,027	654,345
SPECIAL EDUCATION (150.00/STUDENT)	31,336,540	33,339,438	28,371,252
SUMMER SCHOOL (13.65/SEC STUDENT)	590,529	1,159,373	1,134,832
BOARD OF PUPILS (6.00/DAY)	225,590	225,590	225,590
TOTAL OPERATING	561,181,037	580,143,483	467,131,408
CAPITAL DEBT SERVICE	37,608,674	34,384,055	34,130,751
CAPITAL EQUIPMENT & REPAIRS/RENOVATIONS	6,673,575	7,511,234	7,511,234
TRANSFER TO RESERVES/SURPLUS	344,771	3,381,679*	
FRENCH SPECIAL PROJECTS (SUBJ TO APPN & REVIEW)			787,227
SUBTOTAL	44,627,020	45,276,968	42,429,212
TOTAL EXPENDITURES	605,808,057	625,420,451	
TOTAL PROVINCIAL GRANTS	490,899,477		509,560,621
BOARD REVENUES			BOARD REVENUES
OPERATING	8,818,497		11,023,121
FEDERAL SOURCES (DND, DIAND, ETC)	3,746,324		3,933,640
FRENCH SPECIAL PROJECTS (FEDERAL CONTRIBUTION)	1,682,576		1,766,705
OTHER BOARDS (TUITION, TRANSPORTATION)	406,500		508,125
TAX REBATE	396,117		415,923
CONTINGENT DEFICIT	197,245		
FROM RESERVES/PRIOR SURPLUS	2,710,351		
SUBTOTAL	17,957,610		17,647,514
MUNICIPAL CONTRIBUTION			MUNICIPAL
EDUCATION TAX (0.400/UNIFORM ASSESSMENT)	67,953,780		72,178,385
ADDITIONAL MUNICIPAL CONTRIBUTION	28,754,361		25,780,628*
CAPITAL	242,829		253,304
SUBTOTAL	96,950,971		98,212,317
TOTAL REVENUES	605,808,058		625,420,451

* BALANCING FIGURE

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 9

CALCULATION OF 1986 PROJECTION FACTORS

GENERAL FORMULA — Projection Factor: 3.87%

At a monthly salary of $1000, and with negotiated salary increases of 3% at Feb. 1, 85 & 4% at Aug. 1, 85 the total annual earnings for the 1985 calendar year would be:

	Months	Rate	Total
Jan 1 - Jan 31'85	1	1000.00	$1,000.00
Feb 1 - Jul 31'85	6	1000.00 x 103% = 1030.00	$6,180.00
Aug 1 - Dec 31'85	5	1030.00 x 104% = 1071.20	$5,356.00
Total estimated earnings during '85 calendar year			$12,536.00

Estimated total earnings for the 1986 calendar year have been projected to be at the same rate as Fall, 1985. General Formula expenditures and rates should be reviewed to reflect actual negotiated settlements.

	Months	Rate	Total
Jan 1 - Dec 31'86	12	1071.20	$12,854.40

Increase in salaries between 1985 & 1986	2.54%
Increase for incremental creep	1.30%
Total increase in salary (1.0254 x 1.013)	3.87%

PROPERTY SERVICE — Projection Factor: 5.00%

TRANSPORTATION — Projection Factor: 5.00%

SERVICES FROM OTHER BOARDS — Projection Factor: 5.00%

SPECIAL EDUCATION — Projection Factor: 3.87%

SUMMER SCHOOL — Projection Factor: 4.00%

BOARD OF PUPILS — Projection Factor: 0.00%

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 10

IMPACT OF WEIGHTS AND ADJUSTMENT
ON
GENERAL FORMULA AND SPECIAL EDUCATION
(1986 PROJECTED)

DISTRICT	SMALL BOARD		ACADIAN (1.05)	RURAL		AVERAGE SALARY		TOTAL
	FUNDING PER SU	$	$	WEIGHT	$	WEIGHT	$	$
ANNAPOLIS	65	307,385				1.0296	292,099	599,484
ANTIGONISH						1.1177	1,281,011	1,281,011
CAPE BRETON						1.1517	7,255,591	7,255,591
CLARE-ARGYLE	65	240,825	386,524			1.0700	566,572	1,193,921
COLCHESTER-E HANTS						1.0638	1,951,256	1,951,256
CUMBERLAND				1.0400	612,306	1.0432	703,048	1,315,354
DARTMOUTH						1.1406	3,679,783	3,679,783
DIGBY	100	272,300				1.0334	189,779	462,079
GUYSBOROUGH	100	312,000		1.1200	747,675	1.0241	174,450	1,234,125
HALIFAX						1.1474	5,355,307	5,355,307
HALIFAX CO-BEDFORD						1.0845	5,427,993	5,427,993
HANTS WEST	65	263,835				1.0882	747,085	1,010,920
INVERNESS			618,344	1.0400	499,004	1.1027	1,289,514	2,406,861
KINGS COUNTY						1.0619	1,645,655	1,645,655
LUNENBURG COUNTY						1.0352	696,786	696,786
NORTHSIDE-VICTORIA						1.1028	1,919,497	1,919,497
PICTOU						1.0499	1,238,663	1,238,663
QUEENS	100	292,800						292,800
RICHMOND	100	321,200	357,076	1.0200	146,589	1.1202	857,487	1,682,352
SHELBURNE	65	241,735				1.0216	167,725	409,460
YARMOUTH	65	240,955				1.0335	259,205	500,160
HANTSPORT	100	25,740				1.0492	26,442	52,182
TOTAL		2,518,775	1,361,944		2,005,574	1.0909	35,724,947	41,611,239

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 10A

INCREMENTAL PROGRAM COSTS - 1986

	BUSINESS EDUCATION (1.3)					INTERMEDIATE INDUSTRIAL (.55)					VOCATIONAL EQUIVALENT (1.3)					
DISTRICT	#	GENERAL FORMULA $	PROPERTY SERVICE $	CERR $	TOTAL $	#	GENERAL FORMULA $	PROPERTY SERVICE $	CERR $	TOTAL $	#	GENERAL FORMULA $	PROPERTY SERVICE $	CERR $	TOTAL $	TOTAL $
ANNAPOLIS	12	30,420	2,465	456	33,341											33,341
ANTIGONISh						13	13,943	1,130	209	15,281						15,281
CAPE BRETON	20	50,700	4,108	761	55,569											55,569
CLARE-ARGYLE																
COLCHESTER-E HANTS	36	91,260	7,394	1,369	100,023						55	164,775	13,351	2,472	180,598	280,621
CUMBERLAND	58	147,030	11,913	2,205	161,149	35	37,538	3,042	563	41,142						202,291
DARTMOUTH																
DIGBY																
GUYSBOROUGH																
HALIFAX						33	35,393	2,868	531	38,791						38,791
HALIFAX CO-BEDFORD	54	136,890	11,092	2,053	150,035	198	212,355	17,206	3,185	232,747						382,781
HANTS WEST	26	65,910	5,340	989	72,239	177	189,833	15,381	2,847	208,061						280,300
INVERNESS																
KINGS COUNTY											85	215,475	17,459	3,232	236,166	236,166
LUNENBURG COUNTY																
NORTHSIDE-VICTORIA											114	288,990	23,416	4,335	316,740	316,740
PICTOU	15	38,025	3,081	570	41,676											41,676
QUEENS	13	32,955	2,670	494	36,120											36,120
RICHMOND	22	55,770	4,519	837	61,125	18	19,305	1,564	290	21,159						82,284
SHELBURNE																
YARMOUTH																
HANTSPORT																
TOTAL	256	648,960	52,582	9,734	711,277	474	508,365	41,191	7,625	557,181	264	669,240	54,225	10,039	733,504	2,001,962

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 11

AVERAGE SALARY BY DISTRICT

DISTRICT	1981-82	1982-83	1983-84	1984-85
Annapolis	25,480	28,239	31,687	33,307
Antigonish	29,171	31,575	35,135	36,155
Cape Breton	29,341	32,205	36,067	37,255
Clare/Argyle	26,788	29,422	33,068	34,612
Colchester-E Hants	27,085	29,580	33,092	34,413
Cumberland	26,098	28,726	32,322	33,748
Dartmouth	28,774	31,520	35,261	36,898
Digby	25,109	28,043	32,143	33,431
Guysborough	25,534	28,394	31,865	33,128
Halifax	28,990	31,826	35,882	37,116
Halifax Co-Bedford	26,726	29,699	33,622	35,084
Hants West	27,429	29,963	33,831	35,203
Inverness	27,640	30,581	34,400	35,672
Kings	26,979	29,775	33,385	34,352
Lunenburg	25,933	28,684	32,168	33,488
Northside-Victoria	27,791	30,692	34,262	35,673
Pictou	26,894	29,313	32,570	33,963
Queens	26,069	28,105	31,071	32,349
Richmond	27,622	30,807	34,853	36,236
Shelburne	25,984	28,423	31,506	33,047
Yarmouth	26,102	28,292	32,103	33,433
Hantsport	25,594	28,570	32,449	33,942
DISTRICT AVERAGE	27,508	30,251	33,949	35,288

NOTES: 1) The Salary Scale used was the one in effect as of the first of each school year.
2) The teachers used were those employed as of September 30 of each year.

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 13

COMPARISON OF GENERAL FORMULA EXPENDITURE AND FUNDING - 1986

DISTRICT	1986 EXPENDITURES	FORMULA FUNDING	OFF-SETTING PROGRAM REVENUES	OPERATING REVENUES	TOTAL FUNDING	FUNDING AS % OF EXPEND-ITURE	SURPLUS (DEFICIT)
ANNAPOLIS	10,506,540	9,801,893	413,173	170,138	10,385,204	98.85%	(121,336)
ANTIGONISH	12,014,282	11,366,171	304,500	177,311	11,847,982	98.62%	(166,300)
CAPE BRETON	53,151,161	51,478,571	905,222	677,955	53,061,748	99.83%	(89,413)
CLARE-ARGYLE	9,368,366	8,357,832	1,000,036	197,139	9,555,007	101.99%	186,641
COLCHESTER-E HANTS	31,331,982	30,475,157	1,825,763	777,843	33,078,763	105.58%	1,746,781
CUMBERLAND	16,186,181	15,894,606	66,098	220,088	16,180,792	99.97%	(5,389)
DARTMOUTH	31,640,843	27,902,213	305,550	659,125	28,866,888	91.23%	(2,773,955)
DIGBY	6,167,304	5,759,499	207,120	124,649	6,091,268	98.77%	(76,036)
GUYSBOROUGH	7,236,901	7,272,704	73,265	57,125	7,403,094	102.30%	166,193
HALIFAX	49,033,293	38,991,693	822,384	931,550	40,745,627	83.10%	(8,287,666)
HALIFAX CO-BEDFORD	68,782,383	65,097,004	266,710	1,092,660	66,456,374	96.62%	(2,326,009)
HANTS WEST	8,708,617	8,876,992	33,075	285,150	9,195,217	105.59%	486,600
INVERNESS	13,477,309	12,985,214	617,980	164,025	13,767,219	102.15%	289,910
KINGS COUNTY	28,791,544	26,482,246	1,101,089	598,543	28,181,878	97.88%	(609,666)
LUNENBURG COUNTY	20,109,351	19,146,800	202,208	505,288	19,854,296	98.73%	(255,055)
NORTHSIDE-VICTORIA	19,910,759	19,328,334	635,888	425,908	20,390,130	102.41%	479,371
PICTOU	25,526,189	24,350,646	401,697	510,250	25,262,593	98.97%	(263,596)
QUEENS	6,092,293	6,002,400	69,981	89,030	6,161,411	101.13%	69,118
RICHMOND	8,191,249	7,819,805	773,218	119,500	8,712,523	106.36%	521,274
SHELBURNE	7,790,263	7,650,429	206,400	157,500	8,014,329	102.89%	224,066
YARMOUTH	8,011,224	7,711,765	194,500	332,625	8,238,890	102.84%	227,666
HANTSPORT	647,554	568,298	840	3,523	572,661	88.43%	(74,893)
TOTAL	442,675,588	413,320,272	10,426,697	8,276,925	432,023,894	97.59%	(10,651,694)

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 13

PERCENTAGE OF BUDGET OR PROJECTED EXPENDITURES
FOR PUPIL TRANSPORTATION SERVICES PROVIDED BY
PROVINCIAL GRANTS

SCHOOL BOARD	1985-% OF BUDGETED EXPENDITURE CURRENT FORMULA	1985-% OF BUDGETED EXPENDITURE PROPOSED FORMULA	1986-% OF PROJECTED EXPENDITURE PROPOSED FORMULA
ANNAPOLIS	102.58	102.72	101.98
ANTIGONISH	106.12	95.50	95.40
CAPE BRETON	93.72	97.21	95.23
CLARE/ARGYLE	88.43	87.81	85.41
COLCHESTER-E HANTS	91.94	96.09	96.53
CUMBERLAND	104.72	101.74	100.25
DARTMOUTH	81.68	96.26	95.09
DIGBY	96.57	99.34	98.92
GUYSBOROUGH	82.82	96.53	94.15
HALIFAX	91.09	92.49	89.96
HALIFAX CO - BEDFORD	104.71	100.15	100.69
HANTS WEST	108.64	97.75	99.11
INVERNESS	95.93	99.31	98.17
KINGS	95.29	94.51	94.40
LUNENBURG	97.47	99.24	99.38
NORTHSIDE-VICTORIA	93.71	95.73	93.81
PICTOU	83.68	94.66	94.26
QUEENS	87.07	102.09	101.49
RICHMOND	90.58	90.62	88.55
SHELBURNE	92.31	93.77	93.01
YARMOUTH	87.65	94.63	93.97
HANTSPORT	30.40	414.32	401.71
PROVINCE	95.53	96.98	96.39
	HIGH 108.64	102.72 *	101.98 *
	LOW 81.68 *	90.62	85.41

*Excluding Hantsport

COMPARISON OF PROPOSED AND CURRENT
1985 TRANSPORTATION FUNDING FORMULA

FORMULA USES WEIGHTED STUDENT FACTORS AND IS ADJUSTED BY A DENSITY/DISTRIBUTION FACTOR
PLUS CAPITAL REPLACEMENT & DEBT SERVICE GRANTS

SCHOOL BOARDS	1985 BUDGET EXPENDITURES	LESS BUS PURCHASES	LESS DEBT SERVICE	OPERATIONS ALLOWANCE	1985 FUNDING COUNT	SCHOOL DRAWING AREA FACTOR	DENSITY DISTN ADJ	NUMBER OF BUSES	NEW FORMULA FUNDING: PUPIL TRANS $155.00 FUNDING COUNT DRAW/DENSITY	NEW FORMULA FUNDING: CAPITAL REPL $3,500.00 / # OF BUSES	NEW FORMULA FUNDING: DEBT SERVICE	NEW FORMULA FUNDING: TOTAL	1985 PROJECTED BUDGET EXCESS (DEFICIT)	PERCENT FUNDING/TOTAL EXPENDITURE	PERCENT FUNDING CURRENT FORMULA
Annapolis	1,121,450	82,000		1,039,450	4,350	1.27	1.20	35	1,029,447	122,500		1,151,947	30,497	102.72%	102.58
Antigonish	1,078,716	120,000		958,716	4,793	0.99	1.20	40	882,583	140,000		1,022,583	(48,133)	95.50%	106.12
Cape Breton	1,960,123	190,754	119,539	1,641,830	21,406	0.49	1.00	61	1,625,786	213,500	66,164	1,905,450	(54,673)	97.21%	93.72
Clare/Argyle	1,305,284		94,935	1,210,349	3,585	1.34	1.30	40	946,250	140,000	59,935	1,146,185	(159,099)	87.81%	88.43
Colchester-E Hants	3,171,636	352,068		2,819,568	12,897	1.11	1.20	110	2,662,611	385,000		3,047,611	(124,025)	96.09%	91.94
Cumberland	1,297,100			1,297,100	6,981	1.00	1.00	47	1,155,227	164,500		1,319,727	22,547	101.74%	104.72
Dartmouth	504,400			504,400	11,673	0.22	1.00	25	398,049	87,500		485,549	(18,851)	96.26%	81.68
Digby	657,945	78,000		579,945	2,505	1.35	1.00	25	566,185	87,500		653,685	(4,340)	99.34%	96.57
Guysborough	1,289,000	120,000	45,265	1,124,535	2,914	1.74	1.40	38	1,100,079	133,000	12,015	1,245,094	(44,706)	96.53%	82.82
Halifax	648,710			648,710	16,158	0.22	1.00	14	550,971	49,000		599,971	(48,739)	92.49%	91.89
Halifax Co-Bedford	5,654,100		751,899	4,903,041	27,917	0.87	1.20	150	4,517,529	525,000	619,809	5,662,338	8,238	100.15%	104.71
Hants West	895,105	119,850	82,068	693,187	3,646	1.17	1.00	30	714,098	105,000	55,838	874,936	(20,169)	97.75%	108.64
Inverness	1,338,923		66,917	1,272,006	5,135	1.35	1.00	39	1,168,346	136,500	32,792	1,329,638	(9,285)	99.31%	95.93
Kings	2,647,960	140,000		2,507,960	11,031	1.00	1.30	80	2,222,646	280,000		2,502,646	(145,314)	94.51%	95.29
Lunenburg	2,133,314	211,914		1,921,400	8,683	1.06	1.30	75	1,854,682	262,500		2,117,182	(16,212)	99.24%	97.47
Northside-Victoria	1,885,381	148,620	196,555	1,460,126	7,005	1.00	1.00	46	1,410,991	161,000	156,305	1,728,296	(77,005)	95.73%	93.71
Pictou	2,162,297	178,125		1,984,172	10,967	0.97	1.00	76	1,788,000	266,000		2,046,000	(115,497)	94.66%	83.68
Queens	613,662	70,000		543,662	2,683	1.20	1.00	25	538,961	87,500		626,461	12,799	102.09%	87.87
Richmond	830,081	73,700	63,072	694,109	2,951	1.05	1.30	25	624,252	87,500	41,197	752,949	(77,932)	90.62%	90.56
Shelburne	1,061,461	188,000	37,416	836,045	3,470	1.35	1.20	33	871,317	115,500	8,541	995,358	(66,103)	93.77%	92.31
Yarmouth	948,353	102,000	93,990	752,363	3,425	1.05	1.30	30	724,644	105,000	67,740	897,384	(50,969)	94.63%	87.65
Hantsport	2,000			2,000	270	0.02	1.00		8,286			8,286	6,286	414.32%	38.40
PROVINCIAL TOTALS	33,120,601	2,183,831	1,550,836	29,386,734	175,089			1,044	27,345,581	3,654,000	1,120,336	32,119,917	(1,000,684)	96.98%	95.53

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 15

1986 PROPOSED TRANSPORTATION FUNDING FORMULA

FORMULA USES WEIGHTED STUDENT FACTORS AND IS ADJUSTED BY A DENSITY/DISTRIBUTION FACTOR
PLUS CAPITAL REPLACEMENT & DEBT SERVICE GRANTS

SCHOOL BOARDS	1986 PROJECTED EXPENDITURES	1986 FUNDING COUNT	SCHOOL DRAWING AREA FACTOR	DENSITY DISTN ADJ	NUMBER OF BUSES	NEW FORMULA FUNDING: PUPIL TRANS $162.00 FUNDING COUNT DRAW/DENSITY	NEW FORMULA FUNDING: CAPITAL REPL $3,900.00 / # OF BUSES	NEW FORMULA FUNDING: DEBT SERVICE	NEW FORMULA FUNDING: TOTAL	1986 PROJECTED BUDGET EXCESS (DEFICIT)	PERCENT FUNDING/TO EXPENDITUR
Annapolis	1,177,523	4,311	1.27	1.20	35	1,064,334	136,500		1,200,834	23,311	101.98%
Antigonish	1,124,252	4,763	0.99	1.20	40	916,572	156,000		1,072,572	(51,680)	95.40%
Cape Breton	2,043,857	20,871	0.49	1.00	61	1,656,740	237,900	51,769	1,946,409	(97,448)	95.23%
Clare/Argyle	1,360,126	3,386	1.34	1.30	40	955,402	156,000	50,259	1,161,661	(198,465)	85.41%
Colchester-E Hants	3,330,218	12,910	1.11	1.20	110	2,785,771	429,000		3,214,771	(115,447)	96.53%
Cumberland	1,362,039	6,757	1.00	1.08	47	1,182,117	183,300		1,365,417	3,378	100.25%
Dartmouth	529,620	11,395	0.22	1.00	25	406,100	97,500		503,600	(26,020)	95.09%
Digby	690,842	2,481	1.35	1.08	25	585,884	97,500		683,384	(7,458)	98.92%
Guysborough	1,349,875	2,830	1.74	1.40	38	1,116,611	148,200	6,063	1,270,874	(79,001)	94.15%
Halifax	681,146	15,661	0.22	1.00	14	558,158	54,600		612,758	(68,388)	89.96%
Halifax Co-Bedford	5,680,715	28,078	0.87	1.20	150	4,748,776	585,000	386,272	5,720,048	39,333	100.69%
Hants West	906,529	3,702	1.17	1.08	30	757,811	117,000	23,611	898,422	(8,107)	99.11%
Inverness	1,399,055	5,064	1.35	1.08	39	1,195,978	152,100	25,424	1,373,502	(25,553)	98.17%
Kings	2,780,358	10,981	1.00	1.30	80	2,312,599	312,000		2,624,599	(155,759)	94.40%
Lunenburg	2,239,980	8,662	1.06	1.30	75	1,933,670	292,500		2,226,170	(13,810)	99.38%
Northside-Victoria	1,802,660	7,637	1.08	1.08	46	1,442,969	179,400	68,627	1,690,996	(111,664)	93.81%
Pictou	2,270,412	10,864	0.97	1.08	76	1,843,742	296,400		2,140,142	(130,270)	94.26%
Queens	644,345	2,651	1.20	1.08	25	556,478	97,500		653,978	9,633	101.49%
Richmond	840,011	2,880	1.05	1.30	25	636,854	97,500	9,437	743,791	(96,220)	88.55%
Shelburne	1,103,221	3,420	1.35	1.20	33	897,414	128,700		1,026,114	(77,107)	93.01%
Yarmouth	983,824	3,392	1.05	1.30	30	749,962	117,000	57,493	924,455	(59,369)	93.97%
Hantsport	2,100	263	0.22	1.00		8,436			8,436	6,336	401.71%
PROVINCIAL TOTALS	34,302,708	172,954			1,044	28,312,379	4,071,600	678,955	33,062,934	(1,239,774)	96.39%

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 16

RURAL DENSITY REVIEW

BOARD	AREA (sq miles)	1981 POPULATION	PROJECTED 1985/86 ENROLMENT*	ELIGIBLE STUDENTS**	1984 DWELLING UNITS	-----DENSITY PER SQUARE MILE----- POPULATION	ENROLMENT	ELIGIBLE STUDENTS	DWELLING UNITS
DARTMOUTH	22.5	61503	11278	507	23370	2733.5	501.2	22.5	1038.7
HALIFAX CITY	24.2	113631	15479	928	46897	4695.5	639.6	38.3	1937.9
HANTSPORT	0.8	1385	258	0	488	1731.3	322.5	0.0	610.0
CAPE BRETON	684.4	92418	20655	4919	33094	135.0	30.2	7.2	48.4
ANTIGONISH	564.3	17934	4748	2843	6310	31.8	8.4	5.0	11.2
COLCHESTER-E. HANTS	2088.2	57619	12910	7626	23547	27.6	6.2	3.7	11.3
HALIFAX CO.-BEDFORD	2099.0	110082	28078	12923	38883	52.4	13.4	6.2	18.5
HANTS WEST	489.0	16562	3702	2355	6041	33.9	7.6	4.8	12.4
KINGS	842.6	49073	10981	6703	18579	58.2	13.0	8.0	22.0
LUNENBURG	1112.2	45299	8641	5233	20045	40.7	7.8	4.7	18.0
PICTOU	1071.2	49858	10807	4386	18856	46.5	10.1	4.1	17.6
RICHMOND	475.0	12168	2852	1742	4350	25.6	6.0	3.7	9.2
YARMOUTH	231.6	17152	3368	1888	7086	74.1	14.5	8.2	30.6
ANNAPOLIS	1237.0	22237	4301	2707	9035	18.0	3.5	2.2	7.3
CLARE-ARGYLE	894.5	18375	3316	2503	7275	20.5	3.7	2.8	8.1
DIGBY	628.0	11960	2470	1490	4966	19.0	3.9	2.4	7.9
CUMBERLAND	1655.7	34890	6694	2653	15640	21.1	4.0	1.6	9.4
INVERNESS	1427.4	22146	5018	2496	8028	15.5	3.5	1.7	5.6
NORTHSIDE-VICTORIA	1339.1	40756	7570	3027	11701	30.4	5.7	2.3	8.7
QUEENS	914.2	12982	2637	1082	5713	14.2	2.9	1.2	6.2
SHELBURNE	909.0	17135	3376	1974	6919	18.9	3.7	2.2	7.6
GUYSBOROUGH	1691.4	12624	2783	1982	5826	7.5	1.6	1.2	3.4
PROVINCIAL TOTAL	20401.3	837789	171922	71967	322649	41.1	8.4	3.5	15.8

*Projected for Sept/85
**Includes projected eligible and exceptional students.

COMPARISON OF PROJECTIONS, BUDGETS AND ACTUALS
OPERATING EXPENSES

BOARD	1983 PROJECTED	1983 BUDGET AMOUNT	1983 BUDGET AS % OF PROJECTED	1983 ACTUAL AMOUNT	1983 ACTUAL AS % OF BUDGET	1984 PROJECTED	1984 BUDGET AMOUNT	1984 BUDGET AS % OF PROJECTED	1984 ACTUAL AMOUNT	1984 ACTUAL AS % OF BUDGET	1985 PROJECTED	1985 BUDGET AMOUNT	1985 BUDGET AS % OF PROJECTED	1985 BUDGET AS % OF 1984 ACTUAL
Annapolis	11,759,474	11,915,031	101.32%	11,871,992	99.64%	12,457,634	12,977,265	104.17%	12,984,633	99.44%	13,721,533	13,551,922	98.76%	105.82%
Antigonish	13,817,698	13,319,985	102.32%	13,412,248	100.69%	13,926,549	13,814,677	99.20%	13,775,826	99.72%	14,738,851	15,014,527	101.87%	108.99%
Cape Breton	59,527,618	59,526,864	100.00%	58,108,519	97.62%	62,316,892	60,932,820	97.78%	60,932,478	100.00%	63,778,982	64,363,358	100.92%	105.63%
Clare/Argyle	10,743,226	11,088,272	103.21%	10,976,913	99.00%	11,554,452	11,803,349	102.15%	11,862,570	100.50%	12,284,578	12,160,360	98.99%	102.51%
Colchester-E Hants	32,992,137	34,981,900	106.03%	34,850,211	99.62%	36,575,987	37,596,378	102.79%	36,474,983	97.02%	40,236,870	39,699,941	98.67%	108.84%
Cumberland	19,047,267	19,079,268	100.17%	18,967,705	99.42%	19,949,188	19,746,843	98.96%	19,491,221	98.71%	20,769,854	20,692,220	99.63%	106.16%
Dartmouth	38,214,829	37,489,100	98.10%	37,258,854	99.38%	39,200,967	39,045,689	99.60%	38,715,292	99.15%	40,965,663	40,602,983	99.11%	104.88%
Digby	6,885,897	7,020,788	103.16%	7,037,583	100.24%	7,340,417	7,347,428	100.10%	7,425,233	101.06%	7,683,888	7,867,704	100.82%	105.96%
Guysborough	8,596,969	8,853,300	102.98%	8,863,428	100.11%	9,285,358	9,628,791	103.70%	9,611,524	99.82%	10,090,987	9,979,893	98.90%	103.83%
Halifax	59,495,369	58,047,800	97.57%	57,963,584	99.85%	62,699,751	59,844,135	98.59%	60,576,068	101.23%	62,281,170	63,585,729	102.09%	104.96%
Halifax Co-Bedford	75,364,914	76,204,900	101.11%	76,110,000	99.88%	79,484,058	80,698,334	101.53%	81,178,472	100.59%	86,981,279	86,655,076	99.62%	106.76%
Hants West	9,483,925	9,825,247	104.48%	9,791,677	99.66%	10,255,885	10,230,743	99.76%	10,267,280	100.36%	11,033,838	10,898,006	98.77%	106.14%
Inverness	16,158,919	15,974,846	98.91%	16,153,814	101.12%	16,783,968	16,728,884	100.15%	16,873,251	100.86%	17,780,427	17,335,423	97.50%	102.74%
Kings	30,444,161	31,492,680	103.44%	31,540,956	100.15%	32,877,362	33,250,850	101.13%	33,820,000	101.71%	35,316,473	35,510,253	100.55%	105.02%
Lunenburg	22,576,896	23,011,573	101.93%	22,931,701	99.65%	24,860,032	24,057,865	99.99%	23,880,889	99.27%	25,849,629	25,755,736	99.64%	107.85%
Northside-Victoria	23,427,974	24,112,382	102.92%	23,779,566	98.62%	25,231,682	24,448,338	96.90%	24,326,534	99.50%	25,651,124	25,611,468	99.85%	105.28%
Pictou	26,814,523	28,177,837	100.31%	28,158,780	99.91%	29,455,753	29,934,795	101.63%	30,049,948	100.38%	31,872,140	32,807,951	100.43%	106.52%
Queens	6,778,849	6,948,579	102.50%	6,847,333	98.54%	7,265,098	7,258,793	99.91%	7,128,993	98.21%	7,693,829	7,778,679	101.10%	109.11%
Richmond	9,772,846	9,391,129	96.10%	9,469,429	100.83%	9,811,787	9,818,982	100.07%	9,892,296	100.75%	10,278,119	10,432,472	101.50%	105.46%
Shelburne	8,894,860	9,149,481	102.87%	9,328,204	101.95%	9,550,269	9,831,344	102.94%	9,788,711	99.57%	10,490,091	10,426,496	99.39%	106.52%
Yarmouth	9,389,136	9,456,287	100.72%	9,127,856	96.53%	9,949,192	9,944,881	99.96%	9,783,869	98.38%	10,587,890	10,476,714	98.95%	107.08%
Hantsport	688,720	671,431	97.49%	695,497	103.58%	702,000	738,263	104.83%	736,582	100.87%	773,967	774,546	100.07%	105.15%
PROVINCIAL TOTAL	499,185,887	505,737,640	101.33%	503,237,850	99.51%	528,654,193	529,668,907	100.19%	529,490,633	99.97%	560,972,212	561,181,836	100.04%	105.99%

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 18

COMPARISON OF PROJECTIONS, BUDGETS AND ACTUALS
MUNICIPAL CONTRIBUTIONS

BOARD	1983 PROJECTED	1983 BUDGET AMOUNT	1983 BUDGET AS % OF PROJECTED	1983 ACTUAL AMOUNT	1983 ACTUAL AS % OF BUDGET	1984 PROJECTED	1984 BUDGET AMOUNT	1984 BUDGET AS % OF PROJECTED	1984 ACTUAL AMOUNT	1984 ACTUAL AS % OF BUDGET	1985 PROJECTED	1985 BUDGET AMOUNT	1985 BUDGET AS % OF PROJECTED	1985 BUDGET AS % OF 1984 ACTUAL
Annapolis	1,438,825	1,438,825	100.00%	1,438,825	100.00%	1,518,417	1,518,417	100.00%	1,518,415	100.00%	1,964,160	1,606,840	81.81%	105.82%
Antigonish	1,235,820	1,210,472	97.95%	1,210,522	100.00%	1,181,013	978,594	82.86%	978,594	100.00%	1,146,358	1,233,882	107.63%	126.09%
Cape Breton	8,875,443	8,600,444	96.90%	8,063,324	93.75%	6,916,646	5,491,278	79.39%	5,548,786	100.90%	5,996,176	6,258,991	104.38%	112.96%
Clare/Argyle	942,782	942,782	100.00%	943,039	100.03%	1,144,212	1,020,248	89.17%	1,020,248	100.00%	1,438,652	1,047,040	72.78%	102.63%
Colchester-E Hants	2,803,358	2,803,480	100.00%	2,802,847	99.98%	3,767,668	3,319,136	88.10%	3,319,146	100.00%	4,196,430	3,658,426	87.18%	110.22%
Cumberland	2,152,827	2,098,881	97.46%	2,115,862	100.85%	2,281,210	2,087,873	91.52%	2,087,872	100.00%	2,299,059	2,086,826	90.77%	99.95%
Dartmouth	12,225,543	10,769,734	88.09%	10,894,328	101.16%	12,659,452	12,571,796	99.31%	12,571,791	100.00%	14,232,482	13,545,552	95.17%	107.75%
Digby	868,462	674,986	77.72%	687,633	101.87%	972,736	991,941	101.97%	983,866	99.19%	992,721	1,116,277	112.45%	113.46%
Guysborough	1,081,313	1,151,442	114.99%	1,215,267	105.54%	834,018	1,099,685	131.85%	1,099,685	100.00%	1,249,200	1,173,933	93.97%	106.75%
Halifax	27,635,816	25,980,900	94.01%	25,980,903	100.00%	27,153,355	27,176,825	100.08%	27,176,822	100.00%	28,522,746	29,834,825	104.60%	109.78%
Halifax Co-Bedford	12,134,411	11,949,700	98.48%	12,144,543	101.63%	12,193,831	12,749,428	104.56%	12,757,770	100.07%	14,417,109	14,095,500	97.77%	110.49%
Hants West	876,570	876,570	100.00%	876,926	100.04%	1,144,784	916,862	80.10%	916,861	100.00%	1,182,321	1,085,232	85.82%	109.64%
Inverness	1,904,723	1,684,082	88.42%	1,684,157	100.00%	1,777,555	1,578,942	88.83%	1,577,288	99.90%	2,068,488	1,473,539	71.24%	93.42%
Kings	3,696,992	3,696,992	100.00%	3,696,992	100.00%	4,443,871	4,444,889	100.02%	4,443,871	99.98%	4,993,660	4,974,170	99.61%	111.93%
Lunenburg	3,849,653	3,849,653	100.00%	3,849,653	100.00%	3,488,597	3,272,485	93.81%	3,272,498	100.00%	3,982,641	3,696,225	92.81%	112.95%
Northside-Victoria	1,584,894	1,573,457	99.33%	1,573,461	100.00%	2,361,118	1,730,919	73.31%	1,730,919	100.00%	2,260,894	1,983,616	87.77%	114.60%
Pictou	3,849,433	3,849,434	100.00%	3,849,433	100.00%	3,238,871	3,238,871	100.00%	3,273,398	101.07%	3,641,385	3,420,975	93.95%	104.51%
Queens	1,088,153	1,088,153	100.00%	1,088,153	100.00%	1,219,352	1,169,750	95.93%	1,190,165	101.75%	1,278,418	1,278,418	100.00%	106.74%
Richmond	1,367,174	913,000	66.78%	934,248	102.33%	851,231	681,233	80.03%	660,819	97.00%	756,492	784,776	93.16%	106.65%
Shelburne	999,314	999,314	100.00%	999,314	100.00%	1,186,285	1,186,285	100.00%	1,186,284	100.00%	1,381,253	1,194,140	86.45%	107.94%
Yarmouth	1,143,004	1,101,688	96.39%	1,051,235	95.42%	1,368,798	1,108,481	80.98%	1,108,481	100.00%	1,554,786	1,193,135	76.74%	107.64%
Hantsport	190,867	182,857	96.21%	187,441	102.51%	207,829	267,315	128.62%	258,668	96.77%	263,554	266,652	101.18%	103.09%
PROVINCIAL TOTAL	98,254,177	85,827,166	95.09%	85,679,386	99.83%	91,838,761	88,520,373	96.40%	88,593,439	100.08%	99,810,185	96,840,978	97.03%	109.31%

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 19

COMPARISON OF PROJECTIONS, BUDGETS AND ACTUALS
BOARD AND OTHER REVENUES

BOARD	1983 PROJECTED	1983 BUDGET AMOUNT	1983 BUDGET AS % OF PROJECTED	1983 ACTUAL AMOUNT	1983 ACTUAL AS % OF BUDGET	1984 PROJECTED	1984 BUDGET AMOUNT	1984 BUDGET AS % OF PROJECTED	1984 ACTUAL AMOUNT	1984 ACTUAL AS % OF BUDGET	1985 PROJECTED	1985 BUDGET AMOUNT	1985 BUDGET AS % OF PROJECTED	1985 BUDGET AS % OF 1984 ACTUAL
Annapolis	384,366	315,715	103.73%	521,421	165.16%	331,501	515,400	155.47%	582,827	112.93%	555,733	498,188	89.64%	85.59%
Antigonish	271,218	346,500	127.76%	463,195	133.68%	363,825	440,509	121.08%	579,685	131.59%	474,558	405,449	85.44%	69.94%
Cape Breton	797,487	1,058,396	132.73%	1,338,520	126.47%	1,111,315	1,231,924	110.85%	1,497,386	121.54%	1,318,119	1,398,782	106.11%	93.41%
Clare/Argyle	539,591	890,552	165.04%	918,377	103.12%	935,000	897,047	95.93%	1,002,682	111.79%	970,170	955,766	98.52%	95.31%
Colchester-E Hants	927,921	1,581,600	170.45%	1,879,394	118.83%	1,660,680	2,001,500	120.52%	2,292,416	114.53%	2,141,150	2,159,225	100.84%	94.19%
Cumberland	95,174	127,910	134.40%	244,025	190.78%	134,306	192,650	143.44%	285,468	148.18%	207,841	239,820	115.00%	83.73%
Dartmouth	770,055	654,000	84.93%	798,659	120.90%	686,700	797,473	116.13%	824,570	103.40%	863,170	763,300	88.43%	92.57%
Digby	110,275	186,174	168.83%	212,335	114.05%	195,483	214,512	109.73%	360,906	168.25%	234,115	262,341	112.06%	72.69%
Guysborough	9,585	73,900	771.00%	124,513	168.49%	77,595	143,489	184.82%	112,262	78.28%	154,046	77,000	50.50%	69.30%
Halifax	1,857,261	1,356,200	128.27%	1,398,741	103.14%	1,424,010	1,356,650	95.27%	1,800,740	132.73%	1,462,483	1,418,510	96.99%	78.77%
Halifax Co-Bedford	587,402	955,500	162.67%	1,112,073	116.39%	1,003,275	1,034,721	103.13%	1,363,032	131.73%	1,127,764	1,124,780	99.74%	82.52%
Hants West	128,649	161,195	125.30%	207,363	128.64%	169,255	154,690	91.39%	236,052	152.60%	169,915	159,825	94.06%	67.71%
Inverness	322,896	312,778	96.87%	614,513	196.47%	328,417	503,656	153.36%	627,186	124.51%	542,137	626,471	115.56%	99.90%
Kings	1,124,624	1,303,100	115.87%	1,524,788	117.01%	1,368,255	1,553,693	113.55%	1,850,556	119.11%	1,674,358	1,673,952	99.98%	90.46%
Lunenburg	345,658	312,852	90.28%	535,290	171.54%	327,655	435,850	133.02%	685,725	157.33%	478,435	573,952	119.96%	83.70%
Northside-Victoria	436,846	635,957	145.85%	598,295	94.08%	667,755	618,887	92.56%	835,059	135.10%	671,196	879,076	130.97%	105.27%
Pictou	324,867	209,316	64.59%	919,345	439.21%	219,782	646,345	294.08%	1,034,445	160.05%	699,628	630,485	90.12%	60.95%
Queens	66,359	56,554	85.22%	113,194	200.15%	59,382	99,628	167.77%	125,366	125.83%	107,382	125,115	116.60%	99.80%
Richmond	582,720	489,299	83.97%	531,590	108.64%	513,764	555,191	108.06%	750,253	135.13%	593,895	681,112	114.69%	90.78%
Shelburne	48,547	241,557	497.57%	382,481	125.22%	253,635	195,644	77.14%	335,256	171.36%	214,188	294,000	137.31%	87.69%
Yarmouth	338,855	221,500	65.37%	238,632	104.12%	232,576	259,297	111.49%	334,236	128.90%	284,377	296,500	104.29%	88.73%
Hantsport	3,751	3,835	102.24%	19,965	520.68%	4,827	3,600	89.40%	8,829	245.25%	3,920	3,610	92.30%	40.90%
PROVINCIAL TOTAL	9,192,419	11,493,598	125.03%	14,602,799	127.03%	12,868,273	13,851,476	114.78%	17,524,897	126.51%	14,948,420	15,247,259	102.00%	87.01%

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 20

STATEMENT OF SURPLUS FUNDS - 1984 ACTUAL

	Balance Jan 1/84	Additions	-----Expenditures---- Return to Municipal Units	Fund Current Operating	Prior Period Adjustment	Balance Dec 31/84
Annapolis	445	7,977			41	8,463
Antigonish	23,615	145,493				169,108
Cape Breton	2,095,939	256,385	2,095,939			256,385
Clare-Argyle	149,346	50,296		154,391	10,731	55,982
Colchester-East Hants	193,298	1,139,249			93,398	1,425,945
Cumberland	12,915	15,569			39,335	67,819
Dartmouth	(66,760)	431,665			(11,520)	353,385
Digby	(4,551)			89,639	1,197	(92,993)
Guysborough	2,612	9,081	2,612			9,081
Halifax	230,757	541,285	230,757			541,285
Halifax Co-Bedford	642,666	600		642,666		600
Hants West	207,803			150,595		57,208
Inverness	667			167		500
Kings	231,995	18,560		185,983		64,572
Lunenburg	121,684	1,338		113,287		9,735
Northside-Victoria	35,747	27,907		35,747		27,907
Pictou	64,857			489,370	489,236 *	64,723
Queens	44,335	90,634		7,673		127,296
Richmond	53,487	4,004		53,487	(120)	3,884
Shelburne	106,897			23,347	92 581	176,131
Yarmouth	214,135	27,692				241,827
Hantsport	(21,632)	21,632		2,218		(2,218)
PROVINCIAL TOTALS	4,340,257	2,789,367	2,329,308	1,948,570	714,879	3,566,625

*Includes 400,000 Transferred to Reserves

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 21

PROVINCIAL SUMMARY OF SURPLUS AND RESERVE FUNDS
CONTINUITY JANUARY 1, 1985 - DECEMBER 31, 1985

	Balance Jan 1/85	Additions: Accrued Expenses	Additions: From Current Revenues	Additions: From Prior Surplus	Total	Expenditures	Balance Dec 31/85
SURPLUS	3,566,625		428,716		428,716	3,265,239	730,102
SPECIAL RESERVE FUND	627,090					142,008	485,082
MINORITY OFFICIAL LANGUAGE	846,809				0	64,720	782,089
SERVICE AWARDS	1,267,619	133,504			133,504	212,988	1,188,135
OTHER							
Teaching Aids	1,217				0	1,217	0
Teacher Education Fund	148,212				0	65,000	83,212
Library Improvements	23,177				0	23,177	0
Cafeteria	60,492						60,492
Employee Contract	24,201		1,723		1,723		25,924
New Maintenance Vehicle	4,006					4,006	0
New Bus Purchase	522,051				0	165,000	357,051
Special Equipment	19,119						19,119
Driver Education	3,301					2,000	1,301
Special Capital	466,456		21,000		21,000	133,966	353,490
Special Projects-Education	20,081					8,000	12,081
Future Expenditures	2,480,223			22,247	22,247	439,358	2,063,112
Capital In Progress	323,635				0	323,635	0
School Contents - Self Insuranc	7,436						7,436
School Bus - Self Insurance	47,297						47,297
Locker Improvements	28,466						28,466
SUB TOTAL	4,179,370		22,723		44,970	1,165,359	3,030,515
PROVINCIAL TOTALS	10,487,513	133,504	451,439	22,247	607,190	4,850,314	6,244,389

NOVA SCOTIA DEPARTMENT OF EDUCATION
ENROLMENT STATISTICS
(FOR FUNDING PURPOSES)*

PROJ215B PAGE: 1
SCHEDULE 22

	(-------- ENROLMENTS -------)			(--------- STUDENT UNITS --------)		
	1983	1984	PROJECTED 1985	1985	PROJECTED 1986	% INCREASE (DECREASE)
ANNAPOLIS DISTRICT SCHOOL BRD	4,395	4,321	4,301	4,763	4,729	(.71)
ANTIGONISH DISTRICT SCHOOL BRD	4,809	4,777	4,748	5,241	5,215	(.50)
CAPE BRETON DISTRICT SCHOOL BD	21,725	21,087	20,655	23,495	22,922	(2.44)
CONS SCOL CLARE-ARGYLE DIST SB	3,554	3,455	3,316	3,848	3,705	(3.72)
COLCHESTER-EAST HANTS DIST SB	12,911	12,882	12,910	14,684	14,691	.05
CUMBERLAND DISTRICT SCHOOL BRD	6,983	6,819	6,694	7,588	7,525	(.83)
DARTMOUTH DISTRICT SCHOOL BRD	11,835	11,511	11,278	12,858	12,545	(2.43)
DIGBY DISTRICT SCHOOL BOARD	2,519	2,491	2,470	2,746	2,723	(.84)
GUYSBOROUGH DISTRICT SCHOOL BD	2,951	2,876	2,783	3,194	3,120	(2.32)
HALIFAX CITY DISTRICT SCH BRD	16,472	15,843	15,479	17,817	17,427	(2.19)
HALIFAX CO-BEDFORD DISTRICT SB	27,608	27,917	28,078	30,439	30,782	1.13
HANTS WEST DISTRICT SCHOOL BRD	3,605	3,646	3,702	3,989	4,059	1.75
INVERNESS DISTRICT SCHOOL BRD	5,160	5,109	5,018	5,628	5,550	(1.39)
KINGS DISTRICT SCHOOL BOARD	11,093	10,968	10,981	12,956	12,789	(1.29)
LUNENBURG DISTRICT SCHOOL BRD	8,644	8,683	8,641	9,509	9,485	(.25)
NORTHSIDE-VICTORIA DISTRICT SB	7,906	7,703	7,570	9,346	8,988	(3.83)
PICTOU DISTRICT SCHOOL BOARD	11,013	10,921	10,807	11,975	11,894	(.68)
QUEENS DISTRICT SCHOOL BOARD	2,702	2,664	2,637	2,936	2,928	(.27)
RICHMOND DISTRICT SCHOOL BOARD	2,993	2,908	2,852	3,247	3,212	(1.08)
SHELBURNE DISTRICT SCHOOL BRD	3,477	3,463	3,376	3,770	3,719	(1.35)
YARMOUTH DISTRICT SCHOOL BOARD	3,435	3,415	3,368	3,745	3,707	(1.01)
HANTSPORT BOARD OF SCHOOL COMM	272	268	258	293	286	(2.39)
PROVINCIAL TOTAL	176,062	173,727	171,922	194,067	192,001	(1.06)

* THE ENROLMENT STATISTICS SHOWN HERE ARE LESS THAN THOSE ON SCHEDULE 23 BECAUSE STUDENTS WHO ARE FUNDED FROM ANOTHER SOURCE HAVE BEEN EXCLUDED.

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 23

ENROLMENTS BY DISTRICT

SCHOOLBOARD	75/76	76/77	77/78	78/79	79/80	80/81	81/82	82/83	83/84	84/85	PROJECTED 85/86
Annapolis	5274	5130	5016	4845	4694	4643	4501	4496	4396	4327	4307
Antigonish	5065	5056	5048	4927	4911	4901	4900	4842	4861	4826	4797
Cape Breton	27060	26477	25639	24887	24119	23441	22909	22371	21928	21323	20891
Clare/Argyle	4171	4141	4061	3982	3946	3848	3722	3665	3554	3459	3320
Colchester-E Hants	14050	14229	14143	13894	13573	13268	13266	13257	13245	13232	13260
Cumberland	8274	8134	7973	7858	7641	7418	7238	7167	6983	6843	6718
Dartmouth	17251	16678	15889	15142	14298	13620	13073	12541	12088	11823	11590
Digby	2908	2914	2837	2757	2686	2664	2600	2533	2526	2501	2480
Guysborough	3323	3230	3189	3120	3071	3050	3048	2989	2951	2878	2785
Halifax	22555	21753	20811	19788	18798	18156	17348	16902	16540	15958	15594
Halifax Co-Bedford	24783	25827	26512	27225	27262	27239	27220	27363	27608	27924	28085
Hants West	4305	4246	4172	4080	3916	3884	3701	3616	3605	3648	3704
Inverness	5726	5725	5716	5736	5673	5561	5440	5383	5194	5150	5059
Kings	12843	12533	12276	11843	11476	11334	11107	11060	11165	11060	11073
Lunenburg	8978	9072	9075	9051	8943	8837	8752	8714	8644	8689	8647
Northside-Victoria	9734	9747	9512	9173	8891	8701	8445	8203	7950	7759	7626
Pictou	11691	11652	11525	11377	11303	11352	11153	11138	11080	11008	10894
Queens	2968	2948	2970	2938	2875	2786	2728	2696	2704	2670	2643
Richmond	3522	3513	3498	3427	3361	3250	3104	3055	3034	2961	2905
Shelburne	4017	3926	3879	3825	3677	3624	3588	3547	3477	3457	3376
Yarmouth	4022	3983	3932	3863	3820	3690	3545	3486	3435	3418	3371
Hantsport	373	358	346	332	324	318	297	278	272	268	258
DISTRICT TOTALS	202893	201272	198019	194070	189258	185585	181685	179302	177240	175182	173383

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 24

TEACHERS:NUMBER OF TEACHERS AND FULL TIME EQUIVALENCE (FTE)

SCHOOLBOARD	1980-81 NUMBER OF TEACHERS	1980-81 FTE	1981-82 NUMBER OF TEACHERS	1981-82 FTE	1982-83 NUMBER OF TEACHERS	1982-83 FTE	1983-84 NUMBER OF TEACHERS	1983-84 FTE	1984-85 NUMBER OF TEACHERS	1984-85 FTE
Annapolis	280	270.5	279	272.3	274	271.0	274	268.2	273	268.4
Antigonish	279	279.0	279	279.0	274	274.0	271	271.0	277	277.0
Cape Breton	1335	1330.5	1330	1321.5	1,301	1299.0	1,265	1260.0	1,274	1262.6
Clare/Argyle	227	226.0	228	225.6	231	228.6	233	230.8	229	228.5
Colchester-E Hants	720	717.1	728	715.7	743	738.0	748	739.9	754	745.8
Cumberland	438	432.5	438	431.5	425	420.5	404	400.0	407	399.0
Dartmouth	848	836.6	827	809.4	838	819.3	825	805.0	801	777.6
Digby	161	161.0	163	163.0	160	160.0	154	154.0	152	152.0
Guysborough	188	188.0	189	188.0	187	187.0	190	190.0	190	189.6
Halifax	1319	1290.6	1274	1256.9	1,254	1234.1	1,194	1171.4	1,206	1178.5
Halifax Co-Bedford	1623	1605.1	1661	1632.1	1,642	1623.8	1,606	1588.7	1,654	1627.5
Hants West	209	208.3	205	202.8	210	209.4	207	206.0	205	202.6
Inverness	351	345.6	357	353.0	343	339.0	327	325.5	324	321.0
Kings	664	658.5	664	650.3	667	654.3	675	656.0	695	664.0
Lunenburg	486	476.4	494	483.9	505	493.3	506	490.6	503	486.8
Northside-Victoria	505	504.0	492	492.0	491	490.0	477	474.3	468	466.0
Pictou	584	579.5	593	578.9	625	620.5	639	630.5	645	636.3
Queens	150	150.0	149	147.0	151	149.5	157	155.1	155	153.1
Richmond	220	220.0	221	220.0	211	211.0	194	194.0	190	190.0
Shelburne	207	204.9	205	202.9	201	199.9	204	202.5	195	192.6
Yarmouth	203	201.8	206	198.8	209	206.8	202	197.0	199	194.8
Hantsport	19	18.4	18	16.4	19	18.4	18	17.4	18	17.4
DISTRICT TOTAL	11,016	10,904.3	11,000	10,841.0	10,961	10,847.4	10,770	10,627.9	10,814	10,631.1

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 25

PUPIL/TEACHER (FTE) RATIO BY DISTRICT

SCHOOLBOARD	80/81	81/82	82/83	83/84	84/85
Annapolis	17.2	16.5	16.6	16.4	16.1
Antigonish	17.6	17.6	17.7	17.9	17.4
Cape Breton	17.6	17.3	17.2	17.4	16.9
Clare/Argyle	17.0	16.5	16.0	15.4	15.1
Colchester-E Hants	18.5	18.5	18.0	17.9	17.7
Cumberland	17.2	16.8	17.0	17.5	17.2
Dartmouth	16.3	16.2	15.3	15.0	15.2
Digby	16.5	16.0	15.8	16.4	16.5
Guysborough	16.2	16.2	16.0	15.5	15.2
Halifax	14.1	13.8	13.7	14.1	13.5
Halifax Co-Bedford	17.0	16.7	16.9	17.4	17.2
Hants West	18.5	18.2	17.3	17.5	18.0
Inverness	16.1	15.4	15.9	16.0	16.0
Kings	17.2	17.1	16.9	17.0	16.7
Lunenburg	18.5	18.1	17.7	17.6	17.8
Northside-Victoria	17.3	17.2	16.7	16.8	16.7
Pictou	19.6	19.3	18.0	17.6	17.3
Queens	18.6	18.6	18.0	17.4	17.4
Richmond	14.8	14.1	14.5	15.6	15.6
Shelburne	17.7	17.7	17.7	17.2	17.9
Yarmouth	18.3	17.8	16.9	17.4	17.5
Hantsport	17.3	18.1	15.1	15.6	15.4
DISTRICT TOTALS	17.0	16.8	16.7	16.7	16.5

NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 26

AVERAGE CLASSROOM SIZE

SCHOOLBOARD	1981-82	1982-83	1983-84 TOTAL	1983-84 REGULAR CLASSES	1983-84 SPEC ED* CLASSES	1984-85 TOTAL	1984-85 REGULAR CLASSES	1984-85 SPEC ED* CLASSES
Annapolis	24.5	23.4	22.7	23.3	8.6	20.2	20.6	8.2
Antigonish	24.6	23.3	24.4	24.9	13.7	23.8	24.3	8.5
Cape Breton	24.3	23.8	23.6	24.2	8.8	23.2	23.9	7.9
Clare/Argyle	22.4	22.2	21.4	21.9	7.2	21.7	22.1	9.0
Colchester-E Hants	24.0	24.1	23.1	23.7	6.4	22.9	23.6	6.7
Cumberland	23.9	23.2	20.6	21.1	7.9	21.9	22.5	7.8
Dartmouth	24.5	23.8	23.5	24.3	10.6	24.2	25.2	10.9
Digby	21.0	20.7	20.7	21.4	7.1	21.4	22.7	7.0
Guysborough	23.4	21.9	21.7	22.3	7.8	21.2	21.8	4.0
Halifax	23.0	22.8	23.5	24.1	9.7	22.2	22.8	9.4
Halifax Co-Bedford	23.6	24.7	25.6	26.3	7.8	25.0	24.7	8.0
Hants West	25.5	24.6	25.0	25.7	7.2	25.8	26.5	10.0
Inverness	22.5	22.1	21.2	21.8	4.9	22.1	22.8	4.8
Kings	24.5	24.6	23.7	24.0	11.0	23.2	23.5	11.1
Lunenburg	25.4	25.0	25.6	25.9	10.8	25.2	25.6	11.7
Northside-Victoria	23.2	23.1	22.2	22.4	12.0	19.8	20.0	8.9
Pictou	25.9	24.6	24.4	25.3	8.3	23.9	24.7	10.2
Queens	25.5	25.5	25.8	26.1	9.6	24.1	24.7	7.3
Richmond	20.4	21.0	21.5	22.3	8.4	21.8	22.6	8.9
Shelburne	24.1	24.8	24.2	24.8	3.5	23.0	23.6	3.8
Yarmouth	24.4	23.6	24.5	25.8	6.0	24.7	26.2	6.9
Hantsport	24.8	23.2	22.7	22.7	0.0	22.3	22.3	0.0
DISTRICT AVERAGE	24.0	23.8	23.6	23.9	8.7	23.2	23.8	8.6

*Includes segregated Special Education classes, e.g. EMH, TMH, LD, TC, etc.

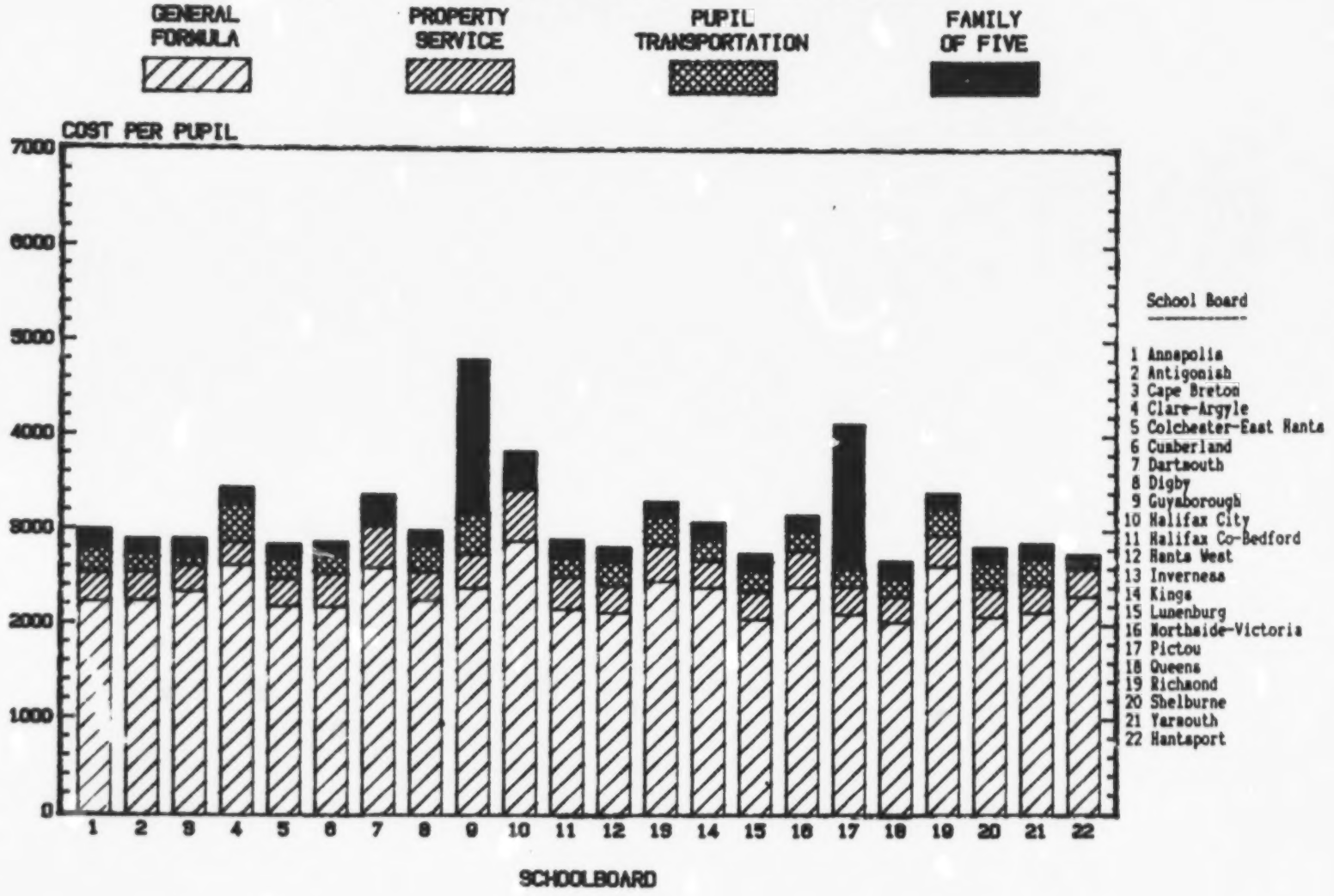
NOVA SCOTIA DEPARTMENT OF EDUCATION SCHEDULE 27

COMPARISON OF SCHOOL SIZE

DISTRICT	ENROL 84/85	NO. OF SCHOOLS 84/85	AVERAGE NO. OF STUDENTS PER SCHOOL	SEPT. 30 1984 G.S.F.	AVERAGE GSF PER STUDENT	AVERAGE GSF PER SCHOOL
Annapolis	4,327	20	216	479,127	111	23,956
Antigonish	4,826	16	302	464,993	96	29,062
Cape Breton	21,323	79	270	2,247,111	105	28,444
Clare-Argyle	3,459	13	266	364,738	105	28,057
Colchester-E Hants	13,232	47	282	1,543,286	117	32,836
Cumberland	6,843	26	263	741,734	108	28,528
Dartmouth	11,823	30	394	1,556,825	132	51,894
Digby	2,501	8	313	239,031	96	29,879
Guysborough	2,878	14	206	298,137	104	21,296
Halifax	15,958	39	409	2,434,210	153	62,416
Halifax Co-Bedford	27,924	76	367	2,666,942	96	35,091
Hants West	3,648	9	405	368,925	101	40,992
Inverness	5,150	19	271	701,308	136	36,911
Kings County	11,060	24	461	1,129,322	102	47,055
Lunenburg County	8,689	29	300	777,253	89	26,802
Northside Victoria	7,759	31	250	853,033	110	27,517
Pictou	11,008	31	355	1,093,980	99	35,290
Queens	2,670	11	243	226,250	85	20,568
Richmond	2,961	14	212	383,519	130	27,394
Shelburne	3,457	13	266	299,489	87	23,038
Yarmouth	3,418	11	311	340,049	99	30,914
Hantsport	268	1	268	37,074	138	37,074
TOTAL	175,182	561	312	19,246,336	110	34,307

NOVA SCOTIA DEPARTMENT OF EDUCATION

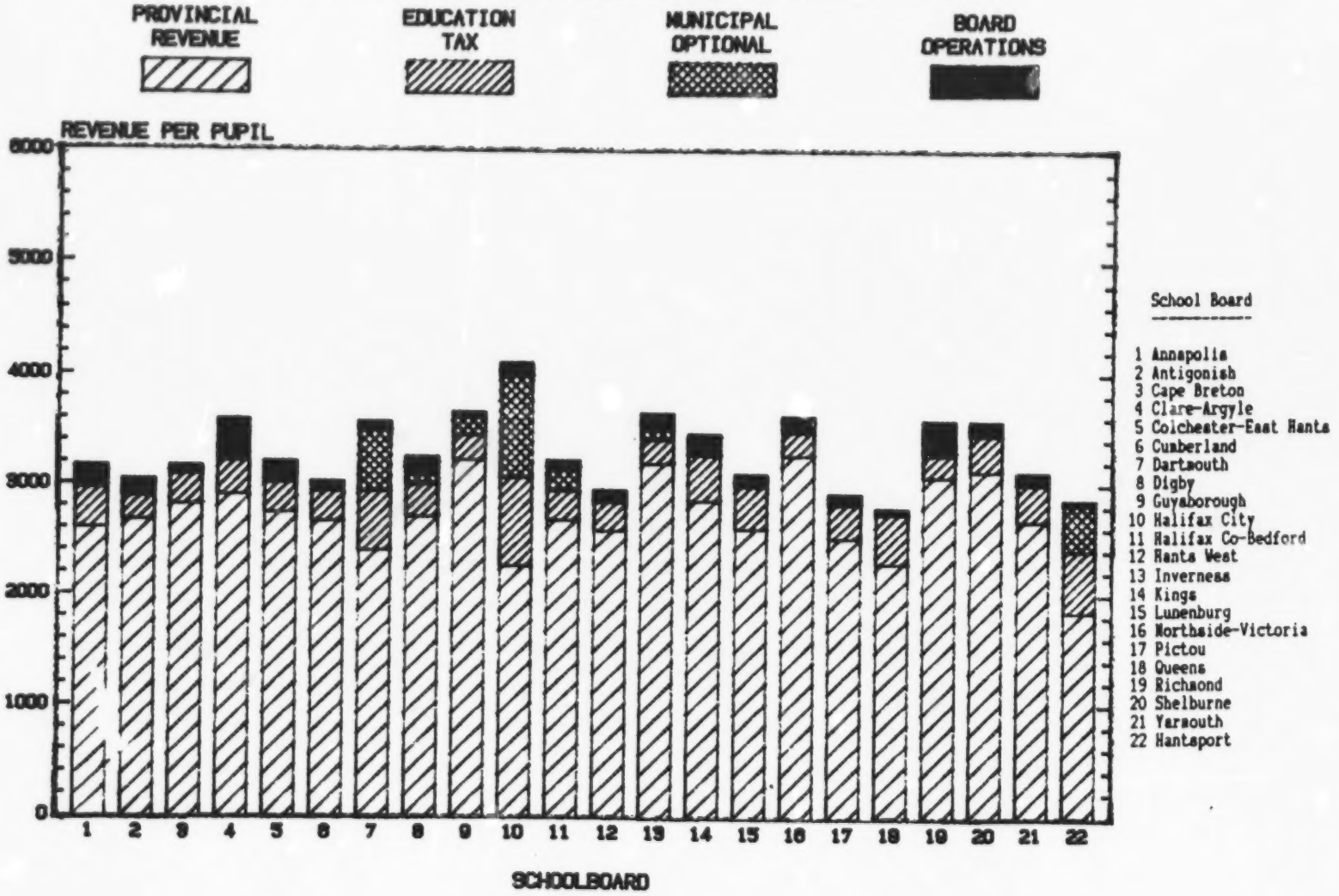
COMPARISON OF ACTUAL 1984 SCHOOLBOARD COST PER PUPIL



SCHEDULE 29

NOVA SCOTIA DEPARTMENT OF EDUCATION

COMPARISON OF ACTUAL 1984 SCHOOLBOARD REVENUE PER PUPIL

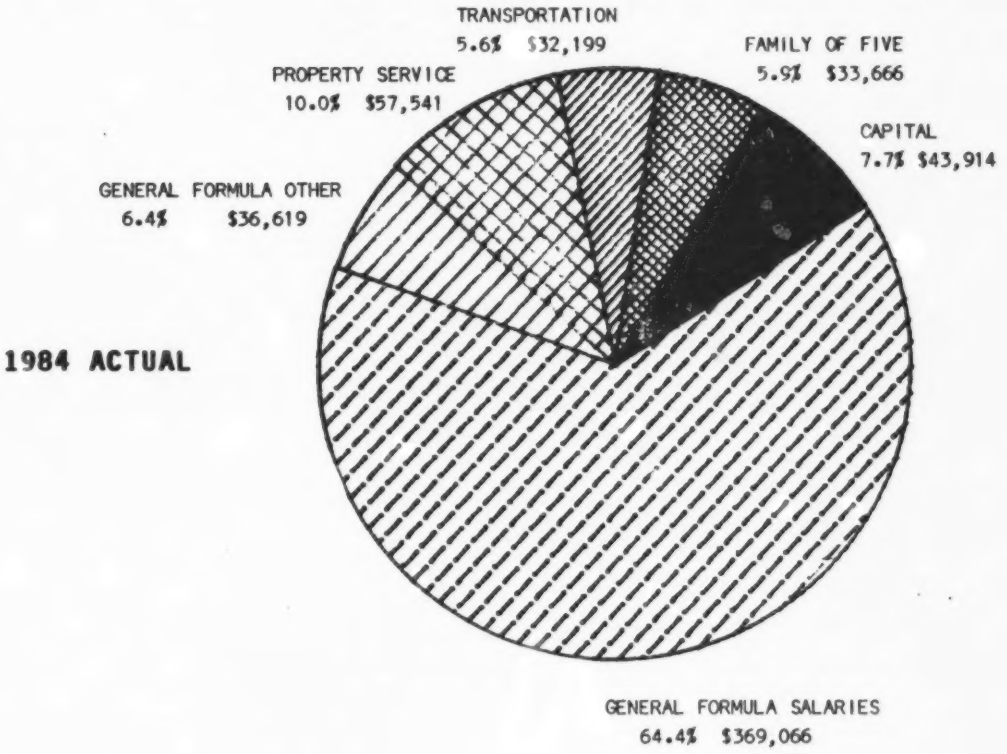


NOVA SCOTIA DEPARTMENT OF EDUCATION

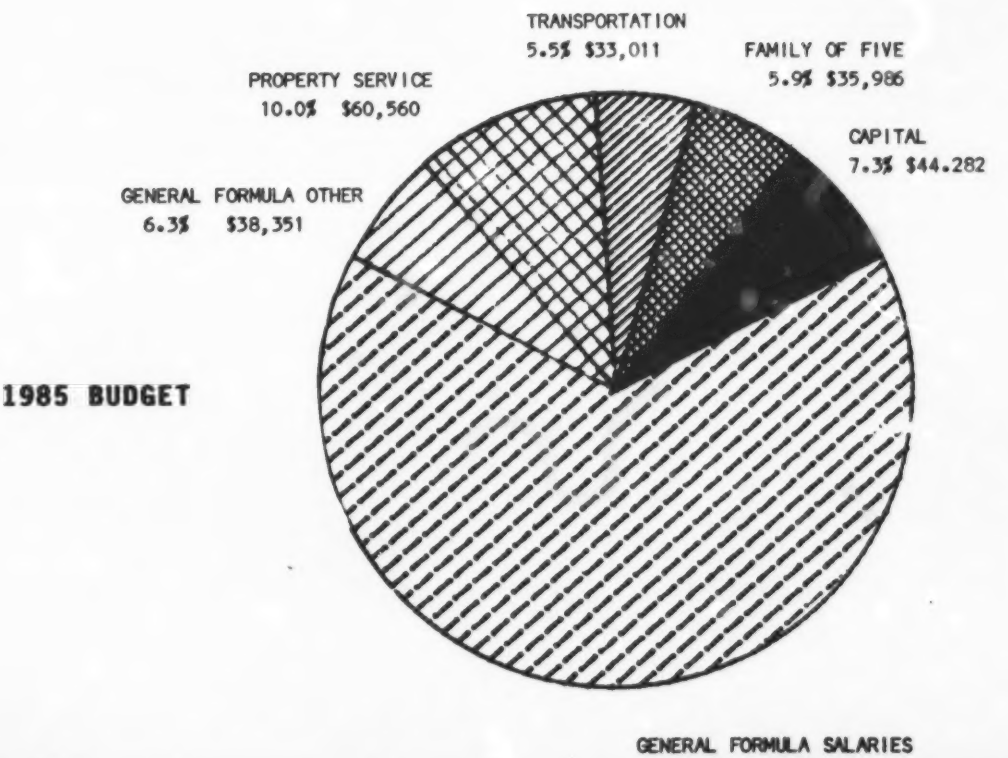
SCHEDULE 30

CATEGORIES OF EDUCATION EXPENDITURES
(expressed in '000 dollars)

1984 ACTUAL



1985 BUDGET

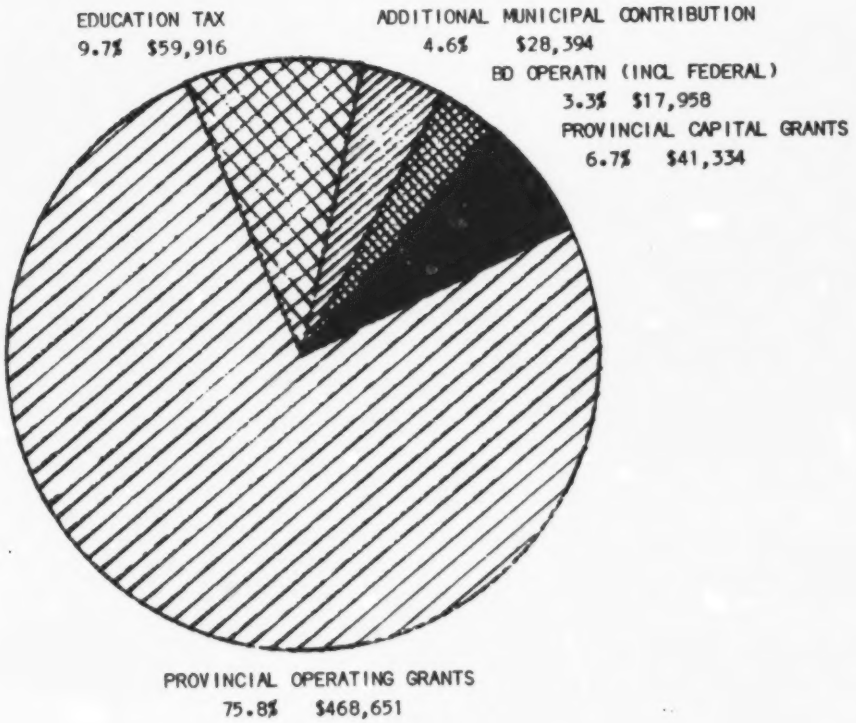


NOVA SCOTIA DEPARTMENT OF EDUCATION

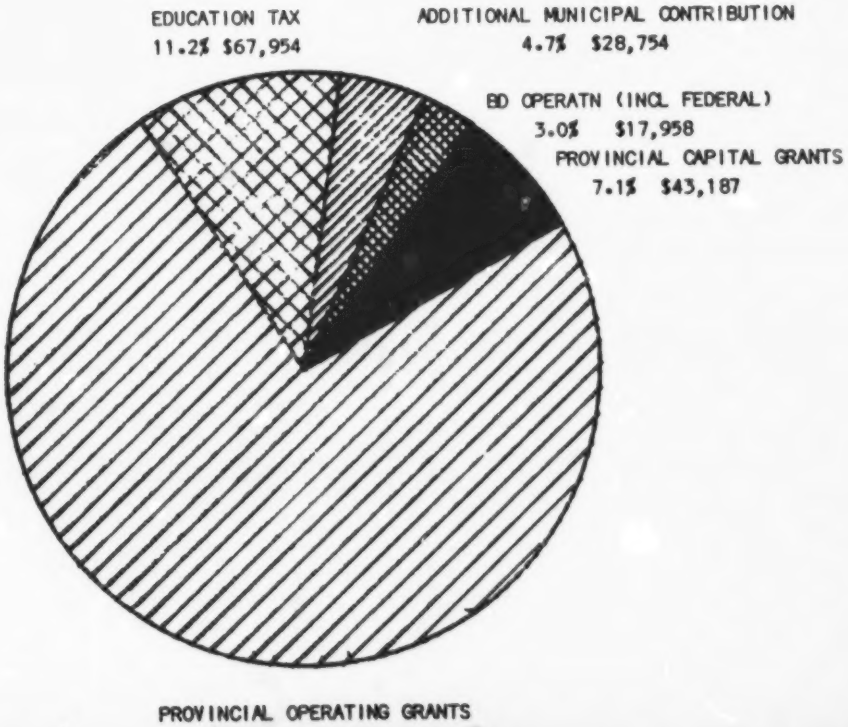
SCHEDULE 31

SOURCES OF REVENUE
(expressed in '000 dollars)

1984 ACTUAL



1985 BUDGET



NOVA SCOTIA DEPARTMENT OF EDUCATION

COMPARISON OF 1985/86 SCHOOLBOARD PROJECTED STUDENT UNITS